COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF JACKSON ENERGY COOPERATIVE CORPORATION FOR A GENERAL ADJUSTMENT OF RATES PURSUANT TO 807 KAR 5:078	))))	Case No. 2024-00324

APPLICATION

Comes now Jackson Energy Cooperative Corporation ("Jackson Energy"), by counsel, pursuant to 807 KAR 5:078, and other applicable law, and for its Application requesting a general adjustment of its existing rates, respectfully states as follows:

1. Jackson Energy is a not-for-profit, member-owned, rural electric distribution cooperative organized under KRS Chapter 279 and is engaged in the business of distributing retail electricity to approximately 53,372 members who are located primarily in the Kentucky counties of Jackson, Rockcastle, Estill, Laurel, Clay, Lee and Owsley. Jackson Energy also has a small number of members in other counties adjoining its service territory.

2. The street and mailing address for Jackson Energy is 115 Jackson Energy Lane, McKee, Kentucky 40447, phone 606-364-1000. Jackson Energy's email address is psc@jacksonenergy.com. This Application, including the Exhibits attached hereto and incorporated herein, contains fully the facts on which Jackson Energy's request for relief is based, and an Order from the Commission granting the rate adjustment proposed herein is requested.

3. Pursuant to 807 KAR 5:001 Section 14(2), Jackson Energy states that it incorporated in Kentucky on July 26, 1938, and is currently in good standing.

4. Jackson Energy is seeking an adjustment in the rates it charges for residential service to its members. No other rate classes would be affected by this application. The adjustment in rates, as set forth in more detail in this application, would consist of an increase in the monthly customer charge and a decrease in the rate charged for energy usage.

5. Jackson Energy filed a revenue neutral streamlined rate case in Case No. 2019-00066 and Jackson Energy last received a general rate adjustment in Case No. 2013-00219. Since that time, Jackson Energy's sales have experienced minimal growth while the costs of conducting business have increased. The primary reason for this request is to continue to provide the necessary funds to properly maintain and operate the distribution system and to provide safe and reliable service to our members. Since Jackson Energy's most recent general rate adjustment went into effect nearly 13 years ago, Jackson Energy has experienced increased expenses in most areas of its operations. Some of the primary increases in costs have occurred in right-of-way maintenance, interest rates, general labor costs, construction materials and system maintenance costs. Incorporating various cost reductions, we were able to meet financial metrics in previous years until 2023. While Jackson Energy has had several cost-saving initiatives, these cost-drivers, along with inflation, have made it necessary to increase the rates to properly maintain and operate the distribution system. This has resulted in financial metrics that are below what is necessary in most recent years. Moreover, Jackson Energy's existing rates do not align with its cost of providing service, which makes its margins more susceptible to volatility. Without an adjustment of its rates, Jackson Energy's insufficient rate structure will continue and thus put at risk not only the

cooperative's contractual relationships with its lenders, but also the safe and reliable service its members deserve and expect.

6. This application is filed pursuant to 807 KAR 5:078 which is an alternative rate adjustment for electric cooperatives. Jackson Energy hereby moves the Commission for an order accepting this application for filing under the alternative rate adjustment for electric cooperatives as set forth in the above-cited statute.

7. To improve vital financial metrics, Jackson Energy's Board of Directors, in conjunction with its management, has determined that a general adjustment of retail rates is necessary. Consistent with KRS 278.030(1), Jackson Energy seeks Commission approval to demand, collect and receive fair, just and reasonable rates for the services it provides; specifically, Jackson Energy seeks approval to increase its annual revenues by $5,793,612 or 5%. This application is supported by a twelve-month historical test period ending on December 31, 2023, which is the most recent annual report on file with the Commission.

8. With one exception Jackson Energy has met the prerequisites for an alternative rate adjustment for electric cooperatives rate case as set forth in 807 KAR 5:078 as follows:

(1) Jackson Energy has filed a separate motion for deviation from the requirements of 807 KAR 5:078, Section 2(1).

(2) At least twelve (12) months have elapsed since the effective date of Jackson Energy's most recent base rate adjustment.

(3) Jackson Energy requests a rate increase not exceeding (1) percent per (12) month period since the cooperative's last base rate adjustment.

(4) Jackson Energy requests an increase that does not exceed 1.85 OTIER.

(5) Aggregating multiple twelve (12) month periods in the application, the overall cumulative rate increase does not exceed five (5) percent.

(6) Jackson Energy's most recent embedded class cost of service study (COSS) was completed within the five (5) years prior to the submission of the cooperative's application under this section.

(7) Jackson Energy's application includes only request for: (a) adjustments in revenue requirements; (b) changes to rate design; and (c) changes to the cooperative's tariff necessary to reflect changes in rates; and

(8) The proposed rate increase is based upon a historical test year that corresponds with the most recent annual report filed with the commission.

(9) Jackson Energy's application is filed electronically pursuant to the requirements of 807 KAR 5:001, Section 8.

(10) Jackson Energy has notified the commission in writing of the cooperative's intent to file a rate application at least thirty (30) days, but not more than (60) days, prior to filing an application; and

(11) Upon filing the notice of intent with the commission, the cooperative sent by electronic mail in a portable document format, to rateintervention@ag.ky.gov.

9. The Board of Directors of Jackson Energy has discussed the filing of this rate application and the effect it would have upon the financial stability of the Cooperative. The Board passed a resolution on November 6, 2024, which approved the application. A copy of the resolution is attached as Exhibit 6.

10. Members of staff may contact Jackson Energy's witnesses directly, without counsel present, to seek clarification of certain factual information contained in the Application or in responses to requests for information. Jackson Energy's witnesses are as follows:

a. Carol Wright
President and CEO
Jackson Energy Cooperative
115 Jackson Energy Lane
McKee, KY 40447
(606) 364-9213
carolwright@jacksonenergy.com

b. John Wolfram
Catalyst Consulting, LLC
3308 Haddon Road
Louisville, KY 40241
(502) 599-1739
johnwolfram@catalystcllc.com

11. Further support for Jackson Energy's requested relief is set forth throughout this Application and its Exhibits, particularly in the following:

(1) The new tariff sheets in a format that complies with 807 KAR 5:011, Section 3, is attached as Exhibit 1.

(2) The proposed tariff changes are attached as Exhibit 2 and are shown by providing the present and proposed tariffs in comparative form on the same sheet.

(3) A statement that notice has been given in compliance with Section 7 of this administrative regulation is attached as Exhibit 3.

(4) As part of this application, Jackson Energy submits the written testimony of John Wolfram, Catalyst Consulting (Exhibit 4). Jackson Energy's most recent Cost of Service Study is included in this application as Exhibits JW-3 through JW-8 to the testimony of John Wolfram.

(5) A complete description and quantified explanation for all proposed adjustments are contained in this application and exhibits. Please also see the testimony of John Wolfram in his Exhibit JW-2.

(6) A general statement identifying any electric property or plant held for future use is attached as Exhibit 5.

(7) All current agreements related to vegetation management are being filed under a Motion for Confidential Treatment. The statement identifying any changes that occurred since the cooperative's base rate adjustment to the cooperative's policies on vegetation management is included in Exhibit 7.

(8) A statement identifying any changes that occurred during the test year to the Cooperative's written policies on the compensation of its attorneys, auditors, and all other professional service providers is attached as Exhibit 8.

(9) A statement explaining whether the depreciation rates reflected in the application are identical to those most recently approved by the Commission is included in Exhibit 9.

(10) The estimated dates for drawdowns of unadvanced loan funds at test yearend and the proposed use of these funds is included in Exhibit 10.

(11) A schedule of the cooperative's standard directors' fees, per diems, and any other compensation in effect during the test year in attached as Exhibit 11.

(12) A schedule reflecting the salaries and other compensation of each executive officer for the test year and two preceding calendar years is included in Exhibit 12.

(13) The Cooperative's TIER, OTIER, and debt service coverage ratio are included in Exhibit 13.

(14) A listing of the Cooperative's Debt Instruments is included in Exhibit 14.

(15) A schedule comparing balances for each balance sheet account or subaccount included in the Distribution Cooperative's chart of accounts for each month is included in Exhibit 16.

(16) A schedule comparing each income statement account or subaccount included in the Cooperative's chart of accounts is attached as Exhibit 17.

(17) A schedule showing anticipated and incurred rate case expenses is included in Exhibit 18.

(18) A statement estimating the effect that each new rate will have upon the revenues of the utility is included in Exhibit 19.

(19) A statement of the effect upon the average bill for each customer classification to which the proposed rate change will apply is included in Exhibit 20.

(20) A summary of the utility's determination of its revenue requirements based on return on TIER, OTIER, debt service coverage, and any metric required by the cooperative's current debt instruments, is included in Exhibit 21.

(21) Charges by Jackson Propane and money paid to Jackson Propane is included in Exhibit 22.

(22) The calculation of normalized depreciation expense is calculated by John Wolfram and included in Exhibit 23.

(23) An analysis of FERC Account No. 930, Miscellaneous General Expenses, is included in Exhibit 24.

(24) An analysis of FERC Account No. 426, Other Income Deductions, for the test period is included in Exhibit 25.

(25) A trail balance as of the last day of the year is included in Exhibit 26.

(26) A schedule showing employee health, dental, vision, and life insurance premium contributions is included in Exhibit 27.

(27) A detailed income statement and balance sheet is included in Exhibit 28.

(28) The number of customers to be added to the test period end level of customers is included in Exhibit 29.

(29) A narrative statement discussing any changes materially affecting the cooperative's rates or service that have occurred since the effective date of its last base rate adjustment and stating the reasons for the proposed adjustment is included in Exhibit 30.

12. Jackson Energy states that it is not an incumbent local exchange company.

13. Jackson Energy requests that the rate adjustments proposed herein be allowed to become effective for service rendered on and after January 1, 2025.

14. Jackson Energy requests that a copy of any documents in this matter be served as set forth in its Notice of Election to Use Electronic Filing Procedures.

Wherefore, Jackson Energy Cooperative Corporation respectfully requests an Order from the Commission:

1. Granting the procedural relief requested by entering an Order accepting Jackson Energy's Application for filing under the Alternative Rate Adjustment for Electric Cooperatives regulation.
2. Granting the substantive rate relief requested herein; and
3. Granting Jackson Energy any and all other relief to which it may appear entitled.

Done this 8th day of November 2024.

Respectfully submitted,

Clayton O. Oswald, Esq.
Taylor, Keller & Oswald, PLLC
P.O. Box 3440
1306 W. 5th St., Suite 100
London, KY 40743-3440
(606) 878-8844
Fax: (606) 878-8850
Email: coswald@tkolegal.com
Attorney for Jackson Energy Cooperative

I, Virginia Carol Wright, President and CEO of Jackson Energy Cooperative Corporation, state that the information contained in this application and exhibits thereto is true and correct to the best of my knowledge and belief.

Virginia Carol Wright
President and CEO
Jackson Energy Cooperative Corporation

COMMONWEALTH OF KENTUCKY

COUNTY OF JACKSON

Subscribed and sworn to before me by Virginia Carol Wright on this 8th day of November 2024.

Lisa Baker #42192
Notary Public
My Comm. Expires: 1/19/26

VERIFICATION

COMMONWEALTH OF KENTUCKY)
)
COUNTY OF JACKSON)

Comes now Carol Wright, President and Chief Executive Officer of Jackson Energy Cooperative Corporation, and, after being duly sworn, does hereby verify, swear and affirm that the averments set forth in this Application are true and correct based upon my personal knowledge and belief, formed after reasonable inquiry, as of this 8th day of November 2024.

Carol Wright
President and Chief Executive Officer
Jackson Energy Cooperative Corporation

The foregoing Verification was verified, sworn to and affirmed before me, a NOTARY PUBLIC, by Carol Wright, President and Chief Executive Officer of Jackson Energy Cooperative Corporation, on this 8th day of November 2024.

Lisa Baker #42192
NOTARY PUBLIC
My Commission Expires: 1/19/26

Jackson Energy Cooperative
Case No. 2024-00324

Table of Contents

Alternative Rate Adjustment for Electric Cooperatives - Filing Requirements / Exhibit List

(Historical Test Period: Twelve Months Ending 12/31/2023)

Exhibit No.	Filing Requirement	Description	Sponsoring Witness(es)
1	807 KAR 5:078 § 3(3)	New or revised tariff sheets	Carol Wright
2	807 KAR 5:078 § 3(4)(a)	Proposed tariff sheets with proposed changes identified	Carol Wright
3	807 KAR 5:078 § 3(4)(b)	Statement that notice has been given in compliance with Section 7	Carol Wright
4	807 KAR 5:001 § 16(4)(b)	Written testimony of witness in support of Application (Mr. Wolfram)	John Wolfram
5	807 KAR 5:078 § 3(5)	A general statement identifying any electric property or plant held for future use	Carol Wright
6		Board Resolution	Carol Wright
7	807 KAR 5:078 § 3(6)	All current agreements related to vegetation management, as well as a statement identifying any changes that occurred since the cooperative's base rate adjustment to the cooperative's policies on vegetation management, indicating the effective date and reason for these changes.	Carol Wright
8	807 KAR 5:078 § 3(7)	Any changes that occurred during the test year to the Distribution Cooperative's written policies on the compensation of its attorneys, auditors, and all other professional service providers, indicating the effective date and reason for these changes	Carol Wright
9	807 KAR 5:078 § 3(8)	A statement explaining whether the depreciation rates reflected in the filing are identical to those most recently approved by the Commission. If identical, identify the case in which they were approved. If not, provide the depreciation study that supports the rates reflected in the filing	Carol Wright
10	807 KAR 5:078 § 3(9)	The estimated dates for drawdowns of unadvanced loan funds at test-year-end and the proposed uses of these funds	Carol Wright
11	807 KAR 5:078 § 3(10)	A schedule of the Distribution Cooperative's standard directors' fees, per diems and other compensation in effect during the test year. The schedule shall include a description of any changes that occurred during the test year to the Cooperatives' written polices, including the compensation of directors; and indicate the effective date and explanation for any change	Carol Wright
12	807 KAR 5:078 § 3(11)	A schedule reflecting the salaries and other compensation of each executive officer for the test year and two preceding calendar years. The schedule shall include: the percentage of annual increase and the effective date of each increase, the job title, duty and responsibility of each officer, the number of employees who report to each executive officer, and to whom each executive officer reports. For employees elected to executive officer status during the test year, the salaries for the test year for those persons whom they replaced.	Carol Wright
13	807 KAR 5:078 § 3(12)	The Cooperative's TIER, OTIER, and debt service coverage ratio, as calculated by the Rural Utility Service, for the test year and the five most recent calendar years, including the data used to calculate each ratio.	Carol Wright
14	807 KAR 5:078 § 3(13)	The Cooperative's Debt Instruments	Carol Wright
15	807 KAR 5:078 § 3(14)	A copy of all exhibits and schedules that were prepared for the rate application in Excel spreadsheet format with all formulas intact and unprotected and with all columns and rows accessible.	Carol Wright
16	807 KAR 5:078 § 3(15)	A schedule comparing balances for each balance sheet account or subaccount included in the Distribution Cooperative's chart of accounts for each month of the test year to the same month of the 12-month period immediately preceding the test year.	Carol Wright
17	807 KAR 5:078 § 3(16)	A schedule comparing each income statement account or subaccount included in the Distribution Cooperative's chart of accounts for each month of the of the test year to the same month of the 12-month period immediately preceding the test year. The amounts should reflect the income or expense activity of each month, rather than the cumulative balances at the end of the particular month.	Carol Wright
18	807 KAR 5:078 § 3(17)	A schedule showing anticipated and incurred rate case expenses, with supporting documentation, which shall be updated every (30) days during the proceeding.	Carol Wright
19	807 KAR 5:078 § 3(18)	A statement estimating the effect that each new rate will have upon the revenues of the utility including, at minimum, the total amount of revenues resulting from the increase or decrease and the percentage of the increase or decrease.	John Wolfram
20	807 KAR 5:078 § 3(19)	Effect upon the average bill for each customer classification to which the proposed rate change will apply	John Wolfram

Jackson Energy Cooperative
Case No. 2024-00324

Table of Contents

Alternative Rate Adjustment for Electric Cooperatives - Filing Requirements / Exhibit List

(Historical Test Period: Twelve Months Ending 12/31/2023)

Exhibit No.	Filing Requirement	Description	Sponsoring Witness(es)
21	807 KAR 5:078 § 3(20)	A summary of the utility's determination of its revenue requirements based on return on TIER, OTIER, debt service coverage, and any metric required by the cooperative's current debt instruments, with supporting schedules.	John Wolfram
22	807 KAR 5:078 § 3(21)	If the utility had amounts charged or allocated to it by an affiliate or general or home office or paid monies to an affiliate or general or home office during the test period or during the previous three (3) calendar years, the utility shall file:1. A detailed desciption of the method and amounts allocated or charged to the utility by the affiliate or general or home office for each charge allocation or payment; 2. An explanation of how the allocator for the test period was determined; and 3. All facts relied upon, including other regulatory approval, to demonstrate that each amount charged, allocated, or paid during the test period was reasonable.	Carol Wright
23	807 KAR 5:078 § 3(22)	The calculation of normalized depreciation expense (test-year end plant account balance multiplied by depreciation rate)	John Wolfram
24	807 KAR 5:078 § 3(23)	An analysis of FERC Account No. 930, Miscellaneous General Expenses, for the test year. The analysis shall include: (a) A complete breakdown of this account by the following categories: industry association dues, debt-serving expenses, institutional advertising, conservation advertising, rate department load studies, director's fees and expenses, dues and subscriptions, and miscellaneous. (b) detailed supporting workpapers that shall include for amounts over $100, the date, vendor, reference, dollar amount, and a brief description of each expenditure.	Carol Wright
25	807 KAR 5:078 § 3(24)	An analysis of FERC Account No. 426, Other Income Deductions, for the test period. The analysis shall include a breakdown of this account by the following categories: donations, civic activities, political activities, and other; and detailed supporting workpapers that shall include for amounts over $1,000, the date, vendor, reference, dollar amount, and a brief description of each expenditure.	Carol Wright
26	807 KAR 5:078 § 3(25)	A trial balance as of the last day of the test year showing account number, subaccount number, account title, subaccount title, and amount. The trial balance shall include all asset, liability, capital, income, and expense accounts used by the Cooperative; all income statements accounts showing activity for twelve (12) months that includes the balance in each control account and all underlying subaccounts per the company books.	Carol Wright
27	807 KAR 5:078 § 3(26)	A schedule showing employee health, dental, vision, and life insurance premium contributions by coverage type, including the cost split of each identified premium between the employee and the cooperative.	Carol Wright
28	807 KAR 5:078 § 3(27)	A detailed income statement and balance sheet reflecting the impact of all proposed adjustments.	John Wolfram
29	807 KAR 5:078 § 3(28)	The number of customers to be added to the test period end level of customers and the related revenue requirements impact for all pro forma adjustments with complete details and supporting work papers.	John Wolfram
30	807 KAR 5:078 § 3(1)	A narrative statement discussing any changes materially affecting the cooperative's rates or service that have occurred since the effective date of its last base rate adjustment and stating the reasons for the proposed adjustment.	Carol Wright
31	807 KAR 5:078 § 3(2)	If five (5) or more years have elapsed since the cooperative's most recent general rate adjustment, a detailed explanation of why the cooperative did not seek a general rate adjustment in that period.	Carol Wright

Jackson Energy Cooperative Corporation
Case No. 2024-00324
Alternative Rate Adjustment for Electric Cooperatives
Filing Requirements / Exhibit List

Exhibit 1

807 KAR 5:078 Sec. 3(3)
Sponsoring Witness: Carol Wright

Description of Filing Requirement:

New or revised tariff sheets, if applicable in a format that complies with 807 KAR 5:011, Section 3, with an effective date not less than thirty (30) days from the date the application is filed.

Response:

Please see attached.

Jackson Energy Cooperative Corporation

Schedule 10 - Residential Service

Availability

Available only to the consumers for residential uses.

Rate

Customer Charge Per Month	$36.48	I
All kWh	$.10011	R

Minimum Charges

The minimum monthly charge is the customer charge.

Type of Service

Single-phase, 120/240 volt, 150 KVA or below.

Fuel Adjustment Clause

This tariff is subject to the Fuel Adjustment Clause Rider.

Energy Emergency Control Program

This tariff is subject to the Energy Emergency Control Program Rider.

Environmental Surcharge

This tariff is subject to the Environmental Surcharge Rider.

Date of Issue: November 8, 2024

Date Effective: Services rendered on or after January 1, 2025

Issued By: _____
President & CEO

Issued by authority of an Order of the Public Service Commission
of Kentucky in Case No. 2024-00324 dated _____.

Jackson Energy Cooperative Corporation
Case No. 2024-00324
Alternative Rate Adjustment for Electric Cooperatives
Filing Requirements / Exhibit List

Exhibit 2

807 KAR 5:078 Sec. 3(4)(a)
Sponsoring Witness: Carol Wright

Description of Filing Requirement:

New or revised tariff sheets, if applicable, identified in compliance with 807 KAR 5:011, shown either by providing: (a)(1) the present and proposed tariffs in comparative form on the same sheet side by side or on facing sheets side by side; or (a)(2) a copy of the present tariff indicating proposed additions by italicized inserts or underscoring and striking over proposed deletions.

Response:

Please see attached.

Schedule 10 - Residential Service

Availability

Available only to the consumers for residential uses.

Rate

Customer Charge Per Month	~~$24.76~~ *36.48*
All kWh	~~$0.1018~~ *0.10011*

Minimum Charges

The minimum monthly charge is the customer charge.

Type of Service

Single-phase, 120/240 volt, 150 KVA or below.

Fuel Adjustment Clause

This tariff is subject to the Fuel Adjustment Clause Rider.

Energy Emergency Control Program

This tariff is subject to the Energy Emergency Control Program Rider.

Environmental Surcharge

This tariff is subject to the Environmental Surcharge Rider.

EXHIBIT 2
JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE OF PRESENT AND PROPOSED RATES

	PRESENT RATES		PROPOSED CHANGE	
SCHEDULE 10 - RESIDENTIAL, FARM & NON-FARM SERVICE				
CUSTOMER CHARGE	$	24.76	$	36.48
ALL KWH	$	0.10180	$	0.10011

Jackson Energy Cooperative Corporation
Case No. 2024-00324
Alternative Rate Adjustment for Electric Cooperatives
Filing Requirements / Exhibit List

Exhibit 3

807 KAR 5:078 Sec. (3)(4)(b)
Sponsoring Witness: Carol Wright

Description of Filing Requirement:

A statement that notice has been given in compliance with Section 7 of this administrative regulation with a copy of the notice.

Response:

Jackson Energy has given notice, in compliance with 807 KAR 5:078 Section 7. Specifically, as of the date Jackson Energy submitted this Application to the Commission, Jackson Energy has: (i) posted at its place of business a copy of the full notice required by the relevant regulation; (ii) posted to its website a copy of the full notice required by the relevant regulation and a hyperlink to the location on the Commission's website where the case documents are available; and (iii) posted to its social media accounts (Facebook and Instagram) a link to its website where a copy of the full notice required by the relevant regulation published may be found; and (iv) published the notice in a newspaper of general circulation in our 15 counties, with the first publication being no later than the date on which this application is submitted to the commission.

The customer notice and public notice are attached. Proof of Notice, which must be filed within thirty (30) days of the submission of its Application pursuant to 807 KAR 5:078, Section 7(3), will be filed at a later date.

OFFICIAL NOTICE

Jackson Energy Cooperative Corporation ("Jackson Energy") intends to propose a general adjustment of its existing rates by filing an application with the Kentucky Public Service Commission ("KPSC") on or after November 8, 2024 in Case No. 2024-00324. The application will request that the proposed rates become effective on or after January 1, 2025.

Jackson Energy intends to propose an adjustment only to certain rates. The present and proposed rates for each customer classification to which the proposed rates will apply are set forth below:

Rate Class		**Present Rate**	**Proposed Rate**
Rate 10 Residential Service	Customer Charge per Month	$24.76	$36.48
	Energy Charge per kWh (All kWh)	$0.10180	$0.10011

No revisions are proposed to any other charges or Rate Schedules.

The amount of change requested in both dollar amount and percentage change for customer classification to which the proposed change will apply is presented below:

Rate Class	**Average Usage**	**Average Customer Bill Impact**	**Total Revenue Increase**	**Percentage Increase**
Rate 10 Residential Service	999	$10.03	$5,793,612	7.20%

Any corporation, association, or person may within seven (7) days after the initial publication or mailing of notice of the proposed rate changes, submit a written request to intervene to the Public Service Commission, PO Box 615, Frankfort, Kentucky 40602 or emailed to PSCED@ky.gov, establishing the grounds for the request including the status and interest of the party and states that intervention may be granted beyond the seven (7) day period for good cause shown. The Public Service Commission is required to take action within 75 days of the date the application is filed.

Written comments regarding the proposed rates may be submitted to the Public Service Commission by mail through the Public Service Commission's website at https://psc.ky.gov/.

Any person may examine the rate application and any other documents the utility has filed with the Public Service Commission at the offices of Jackson Energy listed below, on the utility's website at www.jacksonenergy.com and on the utility's social media page at www.facebook.com/JacksonEnergy.

Jackson Energy Cooperative
115 Jackson Energy Lane
McKee, Kentucky 40447
606-364-1000

OFFICIAL NOTICE (PUBLIC POSTING)

Jackson Energy Cooperative Corporation ("Jackson Energy") intends to propose a general adjustment of its existing rates by filing an application with the Kentucky Public Service Commission ("KPSC") on or after November 8, 2024 in Case No. 2024-00324. The application will request that the proposed rates become effective on or after January 1, 2025.

Jackson Energy intends to propose an adjustment only to one certain rate. The present and proposed rates for each customer classification to which the proposed rates will apply are set forth below:

Rate Class		**Present Rate**	**Proposed Rate**
Rate 10 Residential Service	Customer Charge per Month	$24.76	$36.48
	Energy Charge per kWh (All kWh)	$0.10180	$0.10011

No revisions are proposed to any other charges or Rate Schedules.

The amount of change requested in both dollar amount and percentage change for customer classification to which the proposed change will apply is presented below:

Rate Class	**Average Usage**	**Average Customer Bill Impact**	**Total Revenue Increase**	**Percentage Increase**
Rate 10 Residential Service	999	$10.03	$5,793,612	7.20%

Comments regarding the application may be submitted to the Public Service Commission through its website or by mail to the Public Service Commission, PO Box 615, Frankfort, Kentucky 40602. A person may submit a timely written request for intervention to the Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602, establishing the grounds for the request including the status and interest of the party;

The rates contained in this notice are the rates proposed by Jackson Energy Cooperative Corporation, but the Public Service Commission may order rates to be charged that differ from the proposed rates contained in this notice.

Any person may examine the rate application and any other documents the utility has filed with the Public Service Commission at the Commission's offices located at 211 Sower Boulevard, Frankfort, Kentucky, Monday through Friday, 8:00 a.m. to 4:30 p.m., or through the commission's website at http://psc.ky.gov or at the offices of Jackson Energy listed below, on the utility's website at www.jacksonenergy.com and on the utility's social media page at www.facebook.com/JacksonEnergy.

Jackson Energy Cooperative
115 Jackson Energy Lane
McKee, Kentucky 40447
606-364-1000

Jackson Energy Cooperative Corporation
Case No. 2024-00324
Alternative Rate Adjustment for Electric Cooperatives
Filing Requirements / Exhibit List

Exhibit 4

807 KAR 5:001 Sec. 16(4)(b)
Sponsoring Witness: John Wolfram

Description of Filing Requirement:

If the utility has gross annual revenues greater than $5,000,000, the written testimony of each witness the utility proposes to use to support its applications.

Response:

In support of its Application, Jackson Energy provides written testimony from one (1) witness:

- Mr. John Wolfram, Principal, Catalyst Consulting LLC, whose testimony is attached.

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE ELECTRONIC APPLICATION OF JACKSON ENERGY COOPERATIVE CORPORATION FOR A GENERAL ADJUSTMENT OF RATES PURSUANT TO 807 KAR 5:078	)))))	Case No. 2024-00324

VERIFICATION OF JOHN WOLFRAM

COMMONWEALTH OF KENTUCKY)
)
COUNTY OF JEFFERSON)

John Wolfram, Principal of Catalyst Consulting LLC, being duly sworn, states that he has supervised the preparation of his Direct Testimony in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.

John Wolfram

The foregoing Verification was signed, acknowledged and sworn to before me this 7 day of October, 2024, by John Wolfram.

Commission expiration: 6-12-2025

ANNE L FOYE
Notary Public - State at Large
Kentucky
My Commission Expires June 12 2025
Notary ID KYNP29156

ANNE L FOYE NOTARY PUBLIC STATE AT LARGE KENTUCKY

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF JACKSON ENERGY COOPERATIVE CORPORATION FOR A GENERAL ADJUSTMENT OF RATES PURSUANT TO 807 KAR 5:078	**)**	**Case No. 2024-00324**

DIRECT TESTIMONY OF
JOHN WOLFRAM
PRINCIPAL, CATALYST CONSULTING LLC
ON BEHALF OF
JACKSON ENERGY COOPERATIVE

Filed: November 8, 2024

DIRECT TESTIMONY
OF
JOHN WOLFRAM

Table of Contents

		Page
I.	INTRODUCTION	3
II.	PURPOSE OF TESTIMONY	4
III.	RATE FILING PROCEDURE	5
IV.	CLASSES OF SERVICE	5
V.	REVENUE REQUIREMENT	6
VI.	PRO FORMA ADJUSTMENTS	8
VII.	COST OF SERVICE STUDY	13
VIII.	ALLOCATION OF THE PROPOSED INCREASE	21
IX.	PROPOSED RATES	21
X.	CONCLUSION	23

DIRECT TESTIMONY
OF
JOHN WOLFRAM

I. INTRODUCTION

Q. PLEASE STATE YOUR NAME, BUSINESS ADDRESS, AND POSITION.

A. My name is John Wolfram. I am the Principal of Catalyst Consulting LLC. My business address is 3308 Haddon Road, Louisville, Kentucky, 40241.

Q. ON WHOSE BEHALF ARE YOU TESTIFYING?

A. I am testifying on behalf of Jackson Energy Cooperative ("JEC").

Q. BRIEFLY DESCRIBE YOUR EDUCATION AND WORK EXPERIENCE.

A. I received a Bachelor of Science degree in Electrical Engineering from the University of Notre Dame in 1990 and a Master of Science degree in Electrical Engineering from Drexel University in 1997. I founded Catalyst Consulting LLC in June 2012. I have developed cost of service studies and rates for numerous electric and gas utilities, including electric distribution cooperatives, generation and transmission cooperatives, municipal utilities, and investor-owned utilities. I have performed economic analyses, rate mechanism reviews, special rate designs, and wholesale formula rate reviews. From March 2010 through May 2012, I was a Senior Consultant with The Prime Group, LLC. I have also been employed by the parent companies of Louisville Gas and Electric Company ("LG&E") and Kentucky Utilities Company ("KU"), by the PJM Interconnection, and by the Cincinnati Gas & Electric Company. A more detailed description of my qualifications is included in Exhibit JW-1.

Q. HAVE YOU EVER TESTIFIED BEFORE THE KENTUCKY PUBLIC SERVICE COMMISSION ("COMMISSION")?

A. Yes. I have testified in numerous regulatory proceedings before this Commission. A listing of my testimony in other proceedings is included in Exhibit JW-1.

II. PURPOSE OF TESTIMONY

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

A. The purpose of my testimony is to: (i) describe JEC's compliance with the alternative rate adjustment regulation; (ii) describe JEC's rate classes, (iii) describe the JEC's revenue requirement; (iv) describe the Cost of Service Study ("COSS") process and results; and (v) describe the rate design, proposed rates, and estimated billing impact by rate class.

Q. ARE YOU SPONSORING ANY EXHIBITS?

A. Yes. I have prepared the following exhibits to support my testimony:

Exhibit JW-1 – Qualifications of John Wolfram

Exhibit JW-2 – Revenue Requirement

Exhibit JW-3 – COSS: Summary of Results

Exhibit JW-4 – COSS: Functionalization & Classification

Exhibit JW-5 – COSS: Allocation to Rate Classes & Returns

Exhibit JW-6 – COSS: Billing Determinants

Exhibit JW-7 – COSS: Purchased Power, Meters, & Services

Exhibit JW-8 – COSS: Zero Intercept Analysis

Exhibit JW-9 – Present & Proposed Rates

III. RATE FILING PROCEDURE

Q. IS JEC FILING THIS CASE UNDER THE REGULATION FOR ELECTRIC DISTRIBUTION COOPERATIVES?

A. Yes. As described in the Application, JEC is filing this case pursuant to 807 KAR 5:078 ("Alternative Rate Adjustment for Electric Cooperatives Regulation").

Q. DOES JEC COMPLY WITH THE REQUIREMENTS SET FORTH IN THE ALTERNATIVE RATE ADJUSTMENT FOR ELECTRIC COOPERATIVES REGULATION?

A. Yes. JEC meets the applicable requirements.

IV. CLASSES OF SERVICE

Q. **PLEASE DESCRIBE THE CUSTOMER CLASSES SERVED BY JEC.** JEC currently has members taking service pursuant to ten major rate classifications. These include Rate 10 - Residential Service, Rate 11 - Residential Off Peak ETS, Rate 20 - Commercial Service less than 50 KW, Rate 22 - Commercial Off Peak ETS, Rate 40 - Large Power Loads 50 KW and Over, Rate 46 - Large Power Rate 500 KW and Over, Rate 47 - Large Power Rate 500 kW and Over, Rate 50 - Schools Churches Halls & Parks, Rate 52 - All Electric Schools AES, and Rate OL - Outdoor Lighting. JEC's residential members comprise 62 percent of test year energy usage and 69 percent of test year revenues from energy sales. See Table 1.

Table 1. Rate Class Data

Code	Rate Class	Members	kWh	%	Revenue	%
10	Residential Service	48,127	576,919,032	62.29%	$79,408,477	68.5%
11	Residential Off Peak ETS	360	3,316,676	0.36%	$253,733	0.2%
20	Commercial Service < 50 KW	3,628	59,372,503	6.41%	$8,211,160	7.1%
22	Commercial Off Peak ETS	3	23,150	0.00%	$1,553	0.0%
40	Large Power Loads 50 KW and Over	154	74,901,660	8.09%	$7,903,197	6.8%
46	Large Power Rate 500 KW and Over	8	97,780,556	10.56%	$7,615,206	6.6%
47	Large Power Rate 500 kW and Over	6	63,304,128	6.83%	$5,633,627	4.9%
50	Schools, Churches, Halls & Parks	995	22,682,514	2.45%	$2,919,244	2.5%
52	All Electric Schools AES	23	9,939,021	1.07%	$969,767	0.8%
OL	Outdoor Lighting	-	17,940,756	1.94%	$3,035,655	2.6%
	TOTAL	53,304	926,179,996	100%	$115,951,618	100%

V. REVENUE REQUIREMENT

Q. PLEASE DESCRIBE JEC'S PROPOSED REVENUE REQUIREMENT.

A. The revenue requirement is first calculated based on the actual financials of JEC for the test period from the utility's official books and records, adjusted for known and measurable changes. However, that amount exceeds the limits set in the Alternative Rate Adjustment Regulation, which ultimately dictates the amount of the requested revenue increase. See Exhibit JW-2.

Q. WHAT IS THE HISTORICAL TEST PERIOD FOR THE RATE CASE APPLICATION?

A. The historical test period for the filing is the 12 months ended December 31, 2023.

Q. HAVE YOU PREPARED AN EXHIBIT THAT SHOWS HOW JEC'S REVENUE DEFICIENCY IS CALCULATED?

A. Yes. Exhibit JW-2 shows the calculation of JEC's revenue deficiency.

Q. PLEASE EXPLAIN THE REVENUE DEFICIENCY CALCULATION IN EXHIBIT JW-2 IN DETAIL.

A. The purpose of Exhibit JW-2 is to calculate the difference between JEC's net margin for the adjusted test year and the margin necessary for JEC to achieve an OTIER of 1.85. Page 1 of the exhibit presents revenues and expenses for JEC for the actual test year, the proposed pro forma adjustments, the adjusted test year at present rates, and the adjusted test year at proposed rates. The revenues include total sales of electric energy and other electric revenue.

Expenses are tabulated next. The Total Cost of Electric Service is shown on line 22. Total Cost of Electric Service includes operation expenses, maintenance expenses, depreciation and amortization expenses, taxes, interest expenses on long-term debt, other interest expenses, and other deductions. Utility Operating Margins are calculated by subtracting Total Cost of Electric Service from Total Operating Revenue. Non-operating margins and capital credits are added to Utility Operating Margins to determine JEC's Net Margins.

The TIER, OTIER, Margins at Target OTIER, and Revenue Deficiency amounts are calculated at the bottom of page 1 of Exhibit JW-2.

Q. WHAT ARE THE NET MARGINS FOR THE TEST YEAR?

A. Exhibit JW-2 shows that the net margins for the unadjusted test year are ($618,010) and the net margins for the adjusted test year are ($4,086,667).

Q. WHAT IS THE OTIER FOR JEC FOR THE TEST YEAR?

A. Exhibit JW-2 shows that the OTIER for the test year is 0.06 and the OTIER for the adjusted test year is (0.30), both of which are below the target OTIER of 1.85.

Q. WHAT IS THE REVENUE DEFICIENCY CALCULATED IN EXHIBIT JW-2?

A. Based on the OTIER of 1.85, JEC has a net margin requirement of $4,836,136. Because the adjusted net margin before applying the OTIER is ($4,086,667) and the margin requirement is $4,836,136, JEC's total revenue deficiency is the difference between those two numbers, or $8,922,803. However, this amount exceeds the cap of one percent for every twelve months since the last rate increase or five percent total. For this reason, the overall revenue increase is limited to 5 percent of test year actual revenues or $5,797,581.

VI. PRO FORMA ADJUSTMENTS

Q. PLEASE BROADLY DESCRIBE THE NATURE OF THE PRO FORMA ADJUSTMENTS MADE TO JEC'S ELECTRIC OPERATIONS FOR THE TEST YEAR SHOWN IN EXHIBIT JW-2.

A. JEC has made adjustments which remove revenues and expenses that are addressed in other rate mechanisms, are ordinarily excluded from rates, or are non-recurring on a prospective basis, consistent with standard Commission practices. The pro forma adjustments are listed in Exhibit JW-2 on page 2 and are detailed starting on

page 5 of the exhibit. The pro forma adjustments are summarized below for convenience.

Table 2. Pro Forma Adjustments

Reference Schedule	Pro Forma Adjustment Item
1.01	Retirement Plan & 401(k)
1.02	Employee Healthcare
1.03	Employee Life Insurance Premiums
1.04	Donations, Promotional Advertising, & Dues
1.05	Fuel Adjustment Clause
1.06	Environmental Surcharge
1.07	Wages & Salaries
1.08	Board of Directors Fees
1.09	Year End Customers
1.10	Rate Case Expenses
1.11	Depreciation Expense
1.12	Interest
1.13	GTCC

Q. DID YOU PREPARE A DETAILED INCOME STATEMENT AND BALANCE SHEET RELECTING THE IMPACT OF ALL PROPOSED ADJUSTMENTS?

A. Yes. These are included in Exhibit JW-2 pages 3 and 4.

Q. PLEASE EXPLAIN THE ADJUSTMENT TO OPERATING REVENUES OR EXPENSES SHOWN IN REFERENCE SCHEDULE 1.01.

A. This adjustment removes the contribution for the least generous plans for employer retirement contributions for employees participating in multiple benefit packages. Specifically, for employees under R&S Pension Plan and 401(k) Plan, this adjustment removes the 401(k) employer match.

Q. PLEASE EXPLAIN THE ADJUSTMENT TO OPERATING REVENUES OR EXPENSES SHOWN IN REFERENCE SCHEDULE 1.02.

A. This adjustment revises the actual test year health insurance premium costs to a lower amount to removed what employee contributions would be at the most recent levels published by the U.S. Bureau of Labor and Statistics.

Q. PLEASE EXPLAIN THE ADJUSTMENT TO OPERATING REVENUES OR EXPENSES SHOWN IN REFERENCE SCHEDULE 1.03.

A. This adjustment removes all life insurance premiums from the test period, including coverage above the lesser of an employee's annual salary or $50,000, pursuant to and beyond the requirements of the Alternative Rate Adjustment Regulation.

Q. PLEASE EXPLAIN THE ADJUSTMENT TO OPERATING REVENUES OR EXPENSES SHOWN IN REFERENCE SCHEDULE 1.04.

A. This adjustment eliminates donations, promotional advertising, and dues expenses pursuant to 807 KAR 5:016, consistent with Commission practice.

Q. PLEASE EXPLAIN THE ADJUSTMENT TO OPERATING REVENUES OR EXPENSES SHOWN IN REFERENCE SCHEDULE 1.05.

A. This adjustment has been made to account for the fuel cost expenses and revenues included in the Fuel Adjustment Clause ("FAC") for the test period. Consistent with Commission practice, FAC expenses and revenues included in the test year have been eliminated.

Q. PLEASE EXPLAIN THE ADJUSTMENT TO OPERATING REVENUES OR EXPENSES SHOWN IN REFERENCE SCHEDULE 1.06.

A. This adjustment has been made to remove Environmental Surcharge ("ES") revenues and expenses because these are addressed by a separate rate mechanism. This is consistent with the Commission's practice of eliminating the revenues and expenses associated with full-recovery cost trackers.

Q. PLEASE EXPLAIN THE ADJUSTMENT TO OPERATING REVENUES OR EXPENSES SHOWN IN REFERENCE SCHEDULE 1.07.

A. This adjustment normalizes JEC's employee wages and salaries to account for changes due to wage increases, departures, or new hires for a standard year of 2,080 hours. The exhibit shows adjustment data for all employees based on regular time, overtime, and other/vacation payout time adjusted from the test year.

Q. PLEASE EXPLAIN THE ADJUSTMENT TO OPERATING REVENUES OR EXPENSES SHOWN IN REFERENCE SCHEDULE 1.08.

A. This adjustment removes certain Director expenses, including costs for directors attending EKPC / KAEC / NRECA annual meeting(s) or training when the director is not the JEC representative for the respective organization. Expenses that may not be fully removed for rate-making purposes include the costs of attending NRECA director training/education seminars (especially for new directors). These seminars help directors to meet their fiduciary duties to the membership by educating them on industry issues. Also included is Liability Insurance that protects the directors for decisions they make on a routine basis.

Q. PLEASE EXPLAIN THE ADJUSTMENT TO OPERATING REVENUES OR EXPENSES SHOWN IN REFERENCE SCHEDULE 1.09.

A. This adjustment adjusts the test year expenses and revenues to reflect the number of customers at the end of the test year. The numbers of customers served at the end of the test period for some rate classes differed from the average number of customers for the test year. The change in revenue is calculated by applying the average revenue per kWh for each rate class to the difference between average customer count and test-year-end customer count (at average kWh/customer) for each class. The change in operating expenses was calculated by applying an operating ratio to the revenue adjustment, consistent with the approach accepted by the Commission for other utilities in rate proceedings (*e.g.,* Case Nos. 2019-00053, 2012-00221 & 2012-00222, 2017-00374, and numerous other, more recent rate filings).

Q. PLEASE EXPLAIN THE ADJUSTMENT TO OPERATING REVENUES OR EXPENSES SHOWN IN REFERENCE SCHEDULE 1.10.

A. This adjustment estimates the rate case costs amortized over a 3-year period for inclusion in the revenue requirement, consistent with standard Commission practice.

Q. PLEASE EXPLAIN THE ADJUSTMENT TO OPERATING REVENUES OR EXPENSES SHOWN IN REFERENCE SCHEDULE 1.11.

A. This adjustment normalizes depreciation expenses by replacing test year actual expenses with test year-end balances at approved depreciation rates.

Q. PLEASE EXPLAIN THE ADJUSTMENT TO OPERATING REVENUES OR EXPENSES SHOWN IN REFERENCE SCHEDULE 1.12.

A. This adjustment normalizes the interest on Long Term Debt and Other Interest Expense from the test year to recent amounts.

Q. PLEASE EXPLAIN THE ADJUSTMENT TO OPERATING REVENUES OR EXPENSES SHOWN IN REFERENCE SCHEDULE 1.13.

A. This adjustment removes the G&T Capital Credits from the test period, consistent with conventional Commission practice.

VII. COST OF SERVICE STUDY

Q. DID YOU PREPARE A COSS FOR JEC BASED ON FINANCIAL AND OPERATING RESULTS FOR THE TEST YEAR?

A. Yes. I prepared a fully allocated, embedded COSS based on pro forma operating results for the test year. The objective in performing the COSS is to assess JEC's overall rate of return on rate base and to determine the relative rates of return that JEC is earning from each rate class. Additionally, the COSS provides an indication of whether each class is contributing its appropriate share towards JEC's cost of providing service.

Q. WHAT PROCEDURE WAS USED IN PERFORMING THE COSS?

A. The three traditional steps of an embedded COSS – functionalization, classification, and allocation – were utilized. The COSS was prepared using the following procedure: (1) costs were functionalized to the major functional groups; (2) costs were classified as energy-related, demand-related, or customer-related; and then (3) costs were allocated to the rate classes.

Q. IS THIS A STANDARD APPROACH USED IN THE ELECTRIC UTILITY INDUSTRY?

A. Yes.

Q. HAS THIS APPROACH BEEN USED IN PREVIOUS CASES BEFORE THIS COMMISSION?

A. Yes. The same approach has been employed and accepted in several cases filed by other utilities in Kentucky, including rate cases noted in Exhibit JW-1.

Q. IN THE COST OF SERVICE MODEL, HOW ARE COSTS FUNCTIONALIZED AND CLASSIFIED?

A. JEC's test-year costs are functionalized and classified according to the practices specified in *The Electric Utility Cost Allocation Manual* published by the National Association of Regulatory Utility Commissioners ("NARUC") dated January 1992. Costs are functionalized to the categories of power supply, transmission, station equipment, primary and secondary distribution plant, customer services, meters, lighting, meter reading and billing, and load management.

Q. IS THE COSS UNBUNDLED?

A. Yes. This unbundling distinguishes between the functionally-classified costs components – *i.e.,* purchased power demand, purchased power energy, distribution demand, and distribution customer – which allows the development of rates based on these separate cost components.

Q. HOW WERE COSTS CLASSIFIED AS ENERGY-RELATED, DEMAND-RELATED OR CUSTOMER-RELATED?

A. Costs are classified in connection with how they vary. Costs classified as energy-related vary with the number of kilowatt-hours consumed. Costs classified as demand-related vary with the capacity needs of customers, such as the amount of transmission or distribution equipment necessary to meet a customer's needs, or other elements that are related to facility size. Transmission lines and distribution substation transformers are examples of costs typically classified as demand costs. Costs classified as customer-related include costs incurred to serve customers regardless of the quantity of electric energy purchased or the peak requirements of the customers and vary with the number of customers. These include the cost of the minimum system necessary to provide a customer with access to the electric grid. Distribution costs related to overhead conductor, underground conductor, and line transformers were split between demand-related and customer-related using the "zero-intercept" method, which I explain further below. Customer Services, Meters, Lighting, Meter Reading, Billing, Customer Account Service, and Load Management costs were classified as customer-related.

Q. PLEASE EXLAIN THE APPLICATION OF THE ZERO INTERCEPT METHOD TO THE CLASSIFICATION OF CERTAIN DISTRIBUTION COSTS.

A. In preparing this study, the "zero-intercept" method was used to determine the customer components of overhead conductor, underground conductor, and line transformers. The zero-intercept method uses linear regression to determine the theoretical cost for connecting a customer of zero size to the grid. This method is less subjective than other approaches and is preferred when the necessary data are

available. With the zero-intercept method, a zero-size conductor or line transformer is the absolute minimum system. The zero-intercept analysis is included in Exhibit JW-8.

Q. IS THE ZERO-INTERCEPT METHOD A STANDARD APPROACH GENERALLY ACCEPTED WITHIN THE ELECTRIC UTILITY INDUSTRY?

A. Yes. The *NARUC Electric Utility Cost Allocation Manual* identifies the zero-intercept (or "minimum intercept") as one of two standard methodologies for classifying distribution fixed costs. The manual states on page 92 that the zero-intercept method "requires considerably more data and calculation than the minimum-size method. In most instances, it is more accurate, although the differences may be relatively small." The Commission has accepted the zero intercept method in many rate filings for many years. The Commission should do so in this case also, because the zero intercept calculations shown in Exhibit JW-8 are consistent with the previously accepted, industry-standard approach and provide mathematically sound results.

Q. HAVE YOU PREPARED AN EXHIBIT SHOWING THE RESULTS OF THE FUNCTIONALIZATION AND CLASSIFICATION STEPS OF THE COSS?

A. Yes. Exhibit JW-4 shows the results of the first two steps of the COSS – functionalization and classification.

Q. IN THE COST OF SERVICE MODEL, ONCE COSTS ARE FUNCTIONALIZED AND CLASSIFIED, HOW ARE THESE COSTS ALLOCATED TO THE CUSTOMER CLASSES?

A. Once costs for all of the major accounts are functionalized and classified, the resultant cost matrix for the major groupings (e.g., Plant in Service, Rate Base, Operation and Maintenance Expenses) is then transposed and allocated to the customer classes using allocation vectors. The results of the class allocation step of the COSS are included in Exhibit JW-5.

Q. HOW ARE ENERGY-RELATED, CUSTOMER-RELATED AND DEMAND-RELATED COSTS ALLOCATED TO THE RATE CLASSES IN THE COSS?

A. Power supply energy-related costs are allocated based on total test year kWh sales to each customer class. Power supply and transmission demand-related costs are allocated using a 12CP methodology, to mirror the basis of cost allocation used in the applicable EKPC wholesale tariff. With the 12CP methodology, these demand-related costs are allocated on the basis of the demand for each rate class at the time of EKPC's system peak (also known as "Coincident Peak" or "CP") for each of the twelve months. Customer-related costs are allocated based on the average number of customers served in each rate class during the test year. Distribution demand-related costs are allocated based on the relative demand levels of each rate class. Specifically, the demand cost component is allocated by the maximum class demands for primary and secondary voltage and by the sum of individual customer demands for secondary voltage. The customer cost component of customer services

is allocated based on the average number of customers for the test year. Meter costs were specifically assigned by relating the costs associated with various types of meters to the class of customers for whom these meters were installed. The demand analysis is provided in Exhibit JW-6. The purchased power, meter, and service analyses are provided in Exhibit JW-7.

Q. HOW IS THE TARGET MARGIN INCORPORATED INTO THE COSS?

A. The COSS first determines results on an actual or unadjusted basis. The COSS then considers the pro forma adjustments and a target margin. The target margin is based on the rate of return on rate base that will yield the target revenue requirement.

Q. PLEASE SUMMARIZE THE RESULTS OF THE COSS.

A. The results of the COSS are provided in Exhibit JW-3 on page 1. The following table summarizes the rates of return for each customer class in the study. The Pro Forma Rate of Return on Rate Base was calculated by dividing the net utility operating margin (including the pro forma adjustments) by the net cost rate base for each customer class. Any negative values for pro forma rate of return on rate base indicate that expenses exceed revenues. Also, any rate class for which the rate of return is greater than the total system rate of return is providing a subsidy to the other rate classes; any class with a rate of return that is less than the total system rate of return is receiving a subsidy.

Table 3. COSS Results: Rates of Return

#	Rate	Pro Forma Return on Rate Base
10	Residential Service	-3.87%
11	Residential Off Peak ETS	17.00%
20	Commercial Service < 50 KW	16.10%
22	Commercial Off Peak ETS	-22.84%
40	Large Power Loads 50 KW and Over	16.54%
46	Large Power Rate 500 KW and Over	22.90%
47	Large Power Rate 500 kW and Over	20.86%
50	Schools, Churches, Halls & Parks	4.75%
52	All Electric Schools AES	-2.89%
OL	Outdoor Lighting	8.48%
	TOTAL	-0.69%

Q. DOES THE COSS PROVIDE INFORMATION CONCERNING THE UNIT COSTS INCURRED BY JEC TO PROVIDE SERVICE UNDER EACH RATE SCHEDULE?

A. Yes. Customer-related, demand-related, and energy-related costs for each rate class are shown in Exhibit JW-3 page 2 and at the end of Exhibit JW-5. Customer-related costs are stated as a cost per member per month. Energy-related costs are stated as a cost per kWh. For rate classes with a demand charge, demand-related costs are stated as a cost per kW per month. For rate classes without a demand charge, the demand-related costs are incorporated into the per kWh charge.

Q. BASED ON THE COSS, DO JEC'S EXISTING RATES APPROPRIATELY REFLECT THE COST OF PROVIDING SERVICE TO EACH RATE CLASS?

A. No. The low rate of return for the Residential rate class indicates that existing rates for this class are too low, creating a high degree of subsidization between the other rate classes and Residential. In fact, as shown in Exhibit JW-3 page 1 line 1, the margins for Residential Rate 10 are ($5,935,136), a shortfall that actually exceeds the total revenue increase requested in the instant case. Also, the unbundled costs within each rate class indicate an imbalance within the current rate structure between the recovery of fixed costs and variable costs for the residential class.

Q. WHAT GUIDANCE DOES THE COSS PROVIDE FOR RATE DESIGN?

A. First, the COSS indicates that rates for the residential class are insufficient and should be increased. The need to increase rates is not entirely limited to the residential rate schedule, but because the overall increase is limited to five percent, and because the other underperforming rate classes (Rates 22 and 52) provide such a small portion of JEC's total revenue – less than one percent combined -- the need to adjust residential Rate 10 revenues is most significant.

Second, the COSS supports a fixed monthly charge of $36.48 for the residential class. This is shown on Exhibit JW-3, page 2. Since the current charge is $24.76 per month, the fixed customer charge should be increased. This is a significant issue for JEC because the current charge is only two-thirds of the cost-based rate. This means that the current rate structure places too little recovery of fixed costs in the fixed charge, which results in significant under-recovery of fixed costs, particularly when members embrace conservation or energy efficiency or otherwise reduce overall consumption. At bottom, this is a fundamental challenge facing JEC from a cost recovery standpoint, particularly because residential

members make up the vast majority of JEC's membership, and it is essential for JEC's financial well-being to address this issue.

VIII. ALLOCATION OF THE PROPOSED INCREASE

Q. PLEASE SUMMARIZE HOW JEC PROPOSES TO ALLOCATE THE REVENUE INCREASE TO THE CLASSES OF SERVICE.

A. JEC relied on the results of the COSS as a guide to determine the allocation of the proposed revenue increase to the classes of service. For the reasons mentioned before, the entire increase is allocated to Residential Rate 10.

Q. What is the proposed base rate revenue increase for each rate class?

A. JEC is proposing the base rate revenue increases in the following table.

Table 4. Proposed Base Rate Increases

Rate Class	Increase	
	Dollars	Percent
Residential – A	$5,793,612	7.2%
TOTAL	$5,793,612	5.0%

IX. PROPOSED RATES

Q. HAVE YOU PREPARED AN EXHIBIT SHOWING THE RECONSTRUCTION OF JEC'S TEST-YEAR BILLING DETERMINANTS?

A. Yes. The reconstruction of JEC's billing determinants is shown on Exhibit JW-9.

Q. DO THE BILLING DETERMINANTS TAKE INTO ACCOUNT THE RECENT FAC ROLL-IN APPROVED BY THE COMMISSION IN CASE NO. 2023-00014?

A. Yes. The roll-in is revenue neutral but the changes to base energy charges and FAC annual totals is accounted for in the "Present Rates" and "Present Revenue" portion of the analysis.

Q. WHAT ARE THE PROPOSED CHARGES FOR JEC'S RESIDENTIAL RATE CLASS?

A. JEC is proposing to increase the Residential Rate A customer charge from $24.76 to $36.48 per month, with a slight decrease to the energy charge from $0.10180 to $0.10011 per kWh. These revisions move residential rates much closer to cost-based rates.

Q. HOW WERE THE PROPOSED RATES CALCULATED?

A. First, the residential customer charge was set to the cost-based customer charge from the COSS. Then the residential energy charge was adjusted until the overall target revenue increase was achieved (as close as possible with rate rounding).

Q. DO THE PROPOSED RATES GENERATE THE EXACT TARGET REVENUE INCREASE?

A. No, but it is extremely close. Due to rate rounding, the proposed rates generate $5,793,612 which varies by $3,969 or 0.07 percent from the exact revenue deficiency for the test period of $5,797,581.

Q. WHAT IS THE PROPOSED AVERAGE MONTHLY BILLING INCREASE FOR EACH RATE CLASS?

A. JEC is proposing the average billing increases in the following table.

Table 5. Proposed Average Monthly Billing Increases

Rate Class	Average Monthly Usage (kWh)	Increase	
		Dollars	Percent
Residential – A	999	$10.03	7.2%
TOTAL	NA	NA	5.0%

X. CONCLUSION

Q. DO YOU HAVE ANY CLOSING COMMENTS?

A. Yes. JEC's rates of return in the COSS clearly demonstrate that the proposed increase in base rates is necessary for JEC's financial health. JEC's revenue deficiency based on an OTIER of 1.85 exceeds the five percent limit established in the alternative rate adjustment regulation, so JEC's request is limited to $5,797,581 or five percent. This increase is necessary for sufficient financial performance. The proposed rates are designed to produce revenues that achieve the target revenue increase. In particular, the increase in the residential customer charge is needed to move the rate structure to cost-based rates, in order to reduce the revenue erosion that results from having too great a portion of utility fixed cost recovery embedded in the variable charge. The Commission has recognized in recent orders that for an electric cooperative that is strictly a distribution utility, there is a need for a means to guard against the revenue erosion that often occurs due to the decrease in sales volumes that accompanies poor regional economics, changes in weather patterns, and the implementation or expansion of demand-side management and energy-

efficiency programs. For JEC at this juncture, this is the case. The proposed rates are just and reasonable and should be approved as filed.

Q. DOES THIS CONCLUDE YOUR TESTIMONY?

A. Yes, it does.

EXHIBIT JW – 1
QUALIFICATIONS

JOHN WOLFRAM

Summary of Qualifications

Provides consulting services to electric utilities regarding utility rate and regulatory filings, cost of service studies, wholesale and retail rate designs, tariffs and special contracts, formula rates, energy policy, and other matters.

Employment

CATALYST CONSULTING LLC — June 2012 – Present
Principal

THE PRIME GROUP, LLC — March 2010 – May 2012
Senior Consultant

LG&E and KU, Louisville, KY — 1997 - 2010
(Louisville Gas & Electric Company and Kentucky Utilities Company)
Director, Customer Service & Marketing (2006 - 2010)
Manager, Regulatory Affairs (2001 - 2006)
Lead Planning Engineer, Generation Planning (1998 - 2001)
Power Trader, LG&E Energy Marketing (1997 - 1998)

PJM INTERCONNECTION, LLC, Norristown, PA — 1990 - 1993; 1994 - 1997
Project Lead – PJM OASIS Project
Chair, Data Management Working Group

CINCINNATI GAS & ELECTRIC COMPANY, Cincinnati, OH — 1993 - 1994
Electrical Engineer - Energy Management System

Education

Bachelor of Science Degree in Electrical Engineering, University of Notre Dame, 1990
Master of Science Degree in Electrical Engineering, Drexel University, 1997
Leadership Louisville, 2006

Associations

Senior Member, Institute of Electrical and Electronics Engineers (“IEEE”) & Power Engineering Society

Articles

“FERC Formula Rate Resurgence” *Public Utilities Fortnightly*, Vol. 158, No. 9, July 2020, 34-37.

“Economic Development Rates: Public Service or Piracy?” *IAEE Energy Forum*, International Association for Energy Economics, 2016 Q1 (January 2016), 17-20.

Presentations

“Aligning Rates with the Modern Grid” presented to APPA Business & Financial Conference, Sep 2024.

“Cooperative Rate Cases” presented to Kentucky Electric Cooperatives Fall Managers’ Meeting, Oct. 2023.

“New Developments in Kentucky Rate Filings” presented to Electric Cooperatives Accountants' Association Summer Meeting, Jun. 2022.

“Avoiding Shock: Communicating Rate Changes” presented to APPA Business & Financial Conference, Sep. 2020.

“Revisiting Rate Design Strategies” presented to APPA Public Power Forward Summit, Nov. 2019.

“Utility Rates at the Crossroads” presented to APPA Business & Financial Conference, Sep. 2019.

“New Developments in Kentucky Rate Filings” presented to Electric Cooperatives Accountants' Association Summer Meeting, Jun. 2019.

“Electric Rates: New Approaches to Ratemaking” presented to CFC Statewide Workshop for Directors, Jan. 2019.

“The Great Rate Debate: Residential Demand Rates” presented to CFC Forum, Jun. 2018.

“Benefits of Cost of Service Studies” presented to Tri-State Electric Cooperatives Accountants’ Association Spring Meeting, Apr. 2017.

“Proper Design of Utility Rate Incentives” presented to APPA/Area Development’s Public Power Consultants Forum, Mar. 2017.

“Utility Hot Topics and Economic Development” presented to APPA/Area Development’s Public Power Consultants Forum, Mar. 2017.

“Emerging Rate Designs” presented to CFC Independent Borrowers Executive Summit, Nov. 2016.

“Optimizing Economic Development” presented to Grand River Dam Authority Municipal Customer Annual Meeting, Sept. 2016.

“Tomorrow’s Electric Rate Designs, Today” presented to CFC Forum, Jun. 2016.

“Reviewing Rate Class Composition to Support Sound Rate Design” presented to EEI Rate and Regulatory Analysts Group Meeting, May 2016.

“Taking Public Power Economic Development to the Next Level” presented to APPA/Area Development’s Public Power Consultants Forum, Mar. 2016.

“Ratemaking for Environmental Compliance Plans” presented to NARUC Staff Subcommittee on Accounting and Finance Fall Conference, Sep. 2015.

“Top Utility Strategies for Successful Attraction, Retention & Expansion” presented to APPA/Area Development’s Public Power Consultants Forum, Mar. 2015.

“Economic Development and Load Retention Rates” presented to NARUC Staff Subcommittee on Accounting and Finance Fall Conference, Sep. 2013.

Expert Witness Testimony & Proceedings

FERC

Submitted direct testimony for Black Hills Colorado Electric, LLC in FERC Docket No. ER22-2185 regarding a proposed Transmission Formula Rate.

Submitted testimony for Evergy Kansas Central, Inc. and Evergy Generating, Inc. in FERC Docket Nos. ER22-1974-000, ER22-1975-000 and ER22-1976-000 regarding revised capital structures under transmission and generation formula rates.

Submitted affidavit for Constellation Mystic Power, LLC in FERC Docket No. ER18-1639-000 in response to arguments raised in formal challenges to an informational filing required for a cost-of-service rate for the operation of power plants in ISO New England.

Submitted direct testimony for El Paso Electric Company in FERC Docket No. ER22-282 regarding a proposed Transmission Formula Rate.

Submitted direct testimony for TransCanyon Western Development, LLC in FERC Docket No. ER21-1065 regarding a proposed Transmission Formula Rate.

Submitted direct testimony for Cleco Power LLC in FERC Docket No. ER21-370 regarding a proposed rate schedule for Blackstart Service under Schedule 33 of the MISO Open Access Transmission, Energy and Operating Reserve Markets Tariff.

Submitted direct testimony for Constellation Mystic Power, LLC in FERC Docket No. ER18-1639-005 supporting a compliance filing for a cost-of-service rate for compensation for the continued operation of power plants in ISO New England.

Submitted direct testimony for DATC Path 15, LLC in FERC Docket No. ER20-1006 regarding a proposed wholesale transmission rate.

Submitted direct testimony for Tucson Electric Power Company in FERC Docket No. ER19-2019 regarding a proposed Transmission Formula Rate.

Submitted direct testimony for Cheyenne Light, Fuel & Power Company in FERC Docket No. ER19-697 regarding a proposed Transmission Formula Rate.

Supported Kansas City Power & Light in FERC Docket No. ER19-1861-000 regarding revisions to fixed depreciation rates in the KCP&L SPP Transmission Formula Rate.

Supported Westar Energy and Kansas Gas & Electric Company in FERC Docket No. ER19-269-000 regarding revisions to fixed depreciation rates in the Westar SPP Transmission Formula Rate.

Submitted direct testimony for Midwest Power Transmission Arkansas, LLC in FERC Docket No. ER15-2236 regarding a proposed Transmission Formula Rate.

Submitted direct testimony for Kanstar Transmission, LLC in FERC Docket No. ER15-2237 regarding a proposed Transmission Formula Rate.

Supported Westar Energy and Kansas Gas & Electric Company in FERC Docket Nos. FA15-9-000 and FA15-15-000 regarding an Audit of Compliance with Rates, Terms and Conditions of Westar's Open Access Transmission Tariff and Formula Rates, Accounting Requirements of the Uniform System of Accounts, and Reporting Requirements of the FERC Form No. 1.

Submitted direct testimony for Westar Energy in FERC Docket Nos. ER14-804 and ER14-805 regarding proposed revisions to a Generation Formula Rate.

Supported Intermountain Rural Electric Association and Tri-State G&T in FERC Docket No. ER12-1589 regarding revisions to Public Service of Colorado's Transmission Formula Rate.

Supported Intermountain Rural Electric Association in FERC Docket No. ER11-2853 regarding revisions to Public Service of Colorado's Production Formula Rate.

Supported Kansas Gas & Electric Company in FERC Docket No. FA14-3-000 regarding an Audit of Compliance with Nuclear Plant Decommissioning Trust Fund Regulations and Accounting Practices.

Supported LG&E Energy LLC in FERC Docket No. PA05-9-000 regarding an Audit of Code of Conduct, Standards of Conduct, Market-Based Rate Tariff, and MISO's Open Access Transmission Tariff at LG&E Energy LLC.

Submitted remarks and served on expert panel in FERC Docket No. RM01-10-000 on May 21, 2002 in Standards of Conduct for Transmission Providers staff conference, regarding proposed rulemaking on the functional separation of wholesale transmission and bundled sales functions for electric utilities.

Kansas

Submitted direct and rebuttal testimony for Evergy Metro, Inc. in Docket No. 23-EKCE-775-RTS regarding a jurisdictional cost allocation in a retail rate case.

Submitted report for Westar Energy, Inc. in Docket No. 21-WCNE-103-GIE regarding plans and options for funding the decommissioning trust fund, depreciation expenses, and overall cost recovery in the event of premature closing of the Wolf Creek nuclear plant.

Submitted direct and rebuttal testimony for Westar Energy, Inc. in Docket No. 18-WSEE-328-RTS regarding overall rate design, prior rate case settlement commitments, lighting tariffs, an Electric Transit rate schedule, Electric Vehicle charging tariffs, and tariff general terms and conditions.

Submitted direct and rebuttal testimony for Westar Energy, Inc. in Docket No. 18-KG&E-303-CON regarding the Evaluation, Measurement and Verification ("EM&V") of an energy efficiency demand response program offered pursuant to a large industrial customer special contract.

Submitted report for Westar Energy, Inc. in Docket No. 18-WCNE-107-GIE regarding plans and options for funding the decommissioning trust fund, depreciation expenses, and overall cost recovery in the event of premature closing of the Wolf Creek nuclear plant.

Submitted direct and rebuttal testimony for Westar Energy, Inc. in Docket No. 15-WSEE-115-RTS regarding rate designs for large customer classes, establishment of a balancing account related to new rate options, establishment of a tracking mechanism for costs related to compliance with mandated cyber and physical security standards, other rate design issues, and revenue allocation.

Kentucky

Submitted direct testimony and responses to data requests on behalf of Licking Valley R.E.C.C. in Case No. 2024-00211 regarding revenue requirements, adjustments, cost of service and rate design in a base rate case.

Submitted direct testimony, rebuttal testimony, and responses to data requests on behalf of Jackson Purchase Energy Corporation in Case No. 2024-00085 regarding revenue requirements, adjustments, cost of service and rate design in a base rate case.

Adopted direct testimony on behalf of Kentucky Power Company in Case No. 2023-00159 regarding the zero intercept analysis in a base rate case.

Submitted responses to data requests on behalf of Big Rivers Electric Corporation and Kenergy Corp. in Case No. 2023-00312 regarding a Large Industrial Customer Standby Service Tariff.

Submitted direct testimony on behalf of Big Sandy R.E.C.C. in Case No. 2023-00285 regarding revenue requirements, adjustments, cost of service and rate design in a base rate case.

Submitted direct testimony, rebuttal testimony, and responses to data requests on behalf of Kenergy Corp. in Case No. 2023-00276 regarding revenue requirements, adjustments, cost of service and rate design in a base rate case.

Submitted direct testimony, rebuttal testimony, and responses to data requests on behalf of Fleming-Mason Energy Corporation in Case No. 2023-00223 regarding revenue requirements, adjustments, cost of service and rate design in a base rate case.

Submitted direct testimony and responses to data requests on behalf of Shelby Energy Cooperative in Case No. 2023-00213 regarding revenue requirements, adjustments, cost of service and rate design in a base rate case.

Submitted direct testimony and responses to data requests on behalf of Farmers RECC in Case No. 2023-00158 regarding revenue requirements, adjustments, cost of service and rate design in a base rate case.

Submitted direct testimony, rebuttal testimony, and responses to data requests on behalf of Taylor County RECC in Case No. 2023-00147 regarding revenue requirements, adjustments, cost of service and rate design in a base rate case.

Submitted tariff worksheets and responses to data requests on behalf of sixteen distribution cooperative owner-members of East Kentucky Power Cooperative in Case No. 2023-00135 regarding rate design for the pass-through of an approved wholesale earning mechanism bill credit.

Submitted direct testimony and responses to data requests on behalf of Big Rivers Electric Corporation in Case No. 2023-00102 regarding a Qualifying Facilities tariff.

Submitted direct testimony on behalf of Big Rivers Electric Corporation and Kenergy Corp. in Case No. 2023-00045 regarding a marginal cost of service study in support of an economic development rate for a special contract.

Submitted direct and rebuttal testimony and responses to data requests on behalf of Jackson Purchase Energy Corporation in Case No. 2021-00358 regarding revenue requirements, adjustments, cost of service and rate design in a base rate case.

Submitted direct and rebuttal testimony and responses to data requests on behalf of Big Rivers Electric Corporation in Case No. 2021-00289 regarding a Large Industrial Customer Standby Service Tariff.

Submitted direct testimony on behalf of Big Rivers Electric Corporation and Jackson Purchase Energy Corporation in Case No. 2021-00282 regarding a marginal cost of service study in support of an economic development rate for a special contract.

Submitted direct testimony, responses to data requests, and rebuttal testimony on behalf of sixteen distribution cooperative owner-members of East Kentucky Power Cooperative in Case Nos. 2021-00104 through 2021-00119 regarding rate design for the pass-through of a proposed wholesale rate revision.

Submitted direct testimony and responses to data requests on behalf of Kenergy Corp. in Case No. 2021-00066 regarding revenue requirements, pro forma adjustments, cost of service and rate design in a rate case.

Submitted direct testimony on behalf of Big Rivers Electric Corporation in Case No. 2021-00061 regarding two cost of service studies in a review of the Member Rate Stability Mechanism Charge for calendar year 2020.

Submitted direct testimony and responses to data requests on behalf of Licking Valley R.E.C.C. in Case No. 2020-00338 regarding revenue requirements, pro forma adjustments, cost of service and rate design in a streamlined rate case.

Submitted direct testimony and responses to data requests on behalf of Cumberland Valley Electric in Case No. 2020-00264 regarding revenue requirements, pro forma adjustments, cost of service and rate design in a streamlined rate case.

Submitted direct testimony and responses to data requests on behalf of Taylor County R.E.C.C. in Case No. 2020-00278 regarding the cost support and tariff changes for the implementation of a Prepay Metering Program.

Submitted direct testimony and responses to data requests on behalf of Meade County R.E.C.C. in Case No. 2020-00131 regarding revenue requirements, pro forma adjustments, cost of service and rate design in a streamlined rate case.

Submitted direct testimony and responses to data requests on behalf of Clark Energy Cooperative in Case No. 2020-00104 regarding revenue requirements, pro forma adjustments, cost of service and rate design in a streamlined rate case.

Submitted direct testimony and responses to data requests on behalf of Big Rivers Electric Corporation in Case No. 2019-00435 regarding an Environmental Compliance Plan and Environmental Surcharge rate mechanism.

Submitted direct testimony and responses to data requests on behalf of Jackson Energy Cooperative in Case No. 2019-00066 regarding revenue requirements, cost of service and rate design in a streamlined rate case.

Submitted direct testimony and responses to data requests on behalf of Jackson Purchase Energy Corporation in Case No. 2019-00053 regarding revenue requirements, pro forma adjustments, cost of service and rate design in a streamlined rate case.

Submitted direct testimony and data request responses on behalf of Big Rivers Electric Corporation in Case No. 2018-00146 regarding ratemaking issues associated with the anticipated termination of contracts regarding the operation of an electric generating plant owned by the City of Henderson, Kentucky.

Submitted direct testimony on behalf of fifteen distribution cooperative owner-members of East Kentucky Power Cooperative in Case No. 2018-00050 regarding the economic evaluation of and potential cost shift resulting from a proposed member purchased power agreement.

Submitted direct testimony on behalf of Big Sandy R.E.C.C. in Case No. 2017-00374 regarding revenue requirements, pro forma adjustments, cost of service and rate design in a base rate case.

Submitted direct testimony on behalf of Progress Metal Reclamation Company in Kentucky Power Company Case No. 2017-00179 regarding the potential implementation of a Load Retention Rate or revisions to an Economic Development Rate.

Submitted direct testimony on behalf of Kenergy Corp. and Big Rivers Electric Corporation in Case No. 2016-00117 regarding a marginal cost of service study in support of an economic development rate for a special contracts customer.

Submitted rebuttal testimony on behalf of Big Rivers Electric Corporation in Case No. 2014-00134 regarding ratemaking treatment of revenues associated with proposed wholesale market-based-rate purchased power agreements with entities in Nebraska.

Submitted direct and rebuttal testimony on behalf of Big Rivers Electric Corporation in Case No. 2013-00199 regarding revenue requirements, pro forma adjustments, cost of service and rate design in a base rate case.

Submitted direct and rebuttal testimony on behalf of Big Rivers Electric Corporation in Case No. 2012-00535 regarding revenue requirements, pro forma adjustments, cost of service and rate design in a base rate case.

Submitted direct and rebuttal testimony on behalf of Big Rivers Electric Corporation in Case No. 2012-00063 regarding an Environmental Compliance Plan and Environmental Surcharge rate mechanism.

Submitted direct, rebuttal, and rehearing direct testimony on behalf of Big Rivers Electric Corporation in Case No. 2011-00036 regarding revenue requirements and pro forma adjustments in a base rate case.

Submitted direct testimony for Louisville Gas & Electric Company in Case No. 2009-00549 and for Kentucky Utilities Company in Case No. 2009-00548 for adjustment of electric and gas base rates, in support of a new service offering for Low Emission Vehicles, revised special charges, and company offerings aimed at assisting customers.

Submitted discovery responses for Kentucky Utilities and/or Louisville Gas & Electric Company in various customer inquiry matters, including Case Nos. 2009-00421, 2009-00312, and 2009-00364.

Submitted discovery responses for Louisville Gas & Electric Company and Kentucky Utilities Company in Case No. 2008-00148 regarding the 2008 Joint Integrated Resource Plan.

Submitted discovery responses for Louisville Gas & Electric Company and Kentucky Utilities Company in Administrative Case No. 2007-00477 regarding an investigation of the energy and regulatory issues in Kentucky's 2007 Energy Act.

Submitted direct testimony for Louisville Gas & Electric Company and Kentucky Utilities Company in Case No. 2007-00319 for the review, modification, and continuation of Energy Efficiency Programs and DSM Cost Recovery Mechanisms.

Submitted direct testimony for Louisville Gas & Electric Company and Kentucky Utilities Company in Case No. 2007-00067 for approval of a proposed Green Energy program and associated tariff riders.

Submitted direct testimony for Louisville Gas & Electric Company and Kentucky Utilities Company in Case No. 2005-00467 and 2005-00472 regarding a Certificate of Public Convenience and Necessity for the construction of transmission facilities.

Submitted discovery responses for Kentucky Utilities in Case No. 2005-00405 regarding the transfer of a utility hydroelectric power plant to a private developer.

Submitted discovery responses for Louisville Gas & Electric Company and Kentucky Utilities Company in Case No. 2005-00162 for the 2005 Joint Integrated Resource Plan.

Presented company position for Louisville Gas & Electric Company and Kentucky Utilities Company at public meetings held in Case Nos. 2005-00142 and 2005-00154 regarding routes for proposed transmission lines.

Supported Louisville Gas & Electric Company and Kentucky Utilities Company in a Focused Management Audit of Fuel Procurement practices by Liberty Consulting in 2004.

Supported Louisville Gas & Electric Company and Kentucky Utilities Company in an Investigation into their Membership in the Midwest Independent Transmission System Operator, Inc. (“MISO”) in Case No. 2003-00266.

Supported Louisville Gas & Electric Company and Kentucky Utilities Company in a Focused Management Audit of its Earning Sharing Mechanism by Barrington-Wellesley Group in 2002-2003.

Submitted direct testimony for Louisville Gas & Electric Company and Kentucky Utilities Company in Case No. 2002-00381 regarding a Certificate of Public Convenience and Necessity for the acquisition of four combustion turbines.

Submitted direct testimony for Louisville Gas & Electric Company and Kentucky Utilities Company in Case No. 2002-00029 regarding a Certificate of Public Convenience and Necessity for the acquisition of two combustion turbines.

Missouri

Submitted direct, rebuttal and surrebuttal testimony for Evergy Metro, Inc. in Case No. ER-2022-0130 regarding a jurisdictional cost allocation analysis in a retail rate case.

Virginia

Submitted direct testimony for Kentucky Utilities Company d/b/a Old Dominion Power in Case No. PUE-2002-00570 regarding a Certificate of Public Convenience and Necessity for the acquisition of four combustion turbines.

EXHIBIT JW – 2
REVENUE REQUIREMENTS AND PRO FORMA ADJUSTMENTS

JACKSON ENERGY COOPERATIVE
Statement of Operations & Revenue Requirement
For the 12 Months Ended December 31, 2023

Line #	Description (1)	Actual Test Yr (2)	Pro Forma Adjustments (4)	Pro Forma Test Yr (5)	Proposed Rates (6)
1	Operating Revenues				
2	Total Sales of Electric Energy	115,951,618	(21,745,862)	94,205,757	100,003,338
3	Other Electric Revenue	3,645,315		3,645,315	3,645,315
4	Total Operating Revenue	119,596,933	(21,745,862)	97,851,071	103,648,652
5					
6	Operating Expenses:				
7	Purchased Power	81,726,509	(21,128,023)	60,598,486	60,598,486
8	Distribution Operations	5,320,191		5,320,191	5,320,191
9	Distribution Maintenance	11,654,476		11,654,476	11,654,476
10	Customer Accounts	3,382,337		3,382,337	3,382,337
11	Customer Service	521,076		521,076	521,076
12	Sales Expense	-		-	-
13	A&G	4,572,590	126,755	4,699,345	4,699,345
14	Total O&M Expense	107,177,179	(21,001,268)	86,175,911	86,175,911
15					
16	Depreciation	11,935,421	747,923	12,683,344	12,683,344
17	Taxes - Other	110,053		110,053	110,053
18	Interest on LTD	3,902,135	239,475	4,141,610	4,141,610
19	Interest - Other	71,879		71,879	71,879
20	Other Deductions	141,356		141,356	141,356
21					
22	Total Cost of Electric Service	123,338,023	(20,013,870)	103,324,153	103,324,153
23					
24	Utility Operating Margins	(3,741,090)	(1,731,991)	(5,473,081)	324,500
25					
26	Non-Operating Margins - Interest	266,192		266,192	266,192
27	Income(Loss) from Equity Investments	508,742		508,742	508,742
28	Non-Operating Margins - Other	207,310		207,310	207,310
29	G&T Capital Credits	1,736,666	(1,736,666)	-	-
30	Other Capital Credits	404,170		404,170	404,170
31					
32	Net Margins	(618,010)	(3,468,657)	(4,086,667)	1,710,914
33					
34	Cash Receipts from Lenders	70,647	-	70,647	70,647
35	OTIER	0.06		(0.30)	1.10
36	TIER	0.84		0.01	1.41
37	TIER excluding GTCC	0.40		0.01	1.41
38					
44	Target OTIER	1.85		1.85	1.85
45	Margins at Target OTIER	6,369,248		4,836,136	4,836,136
46	Revenue Requirement	129,707,271		108,160,288	108,160,288
47	Revenue Deficiency (Excess)	6,987,258		8,922,803	3,125,222
48					
49	Proposed Increase $			5,797,581	5,797,581
50	Proposed Increase $			5.00%	5.00%

JACKSON ENERGY COOPERATIVE
Summary of Pro Forma Adjustments

	Reference Schedule #	Item (1)	Revenue (2)	Expense (3)	Non-Operating Income (4)	Net Margin (5)
1	1.01	Retirement Plan & 401(k)	-	(175,668)	-	175,668
2	1.02	Employee Healthcare	-	(182,519)	-	182,519
3	1.03	Employee Life Insurance Premiums	-	(35,012)	-	35,012
4	1.04	Donations, Promotional Advertising, & Dues	-	(265,254)	-	265,254
5	1.05	Fuel Adjustment Clause	(10,697,269)	(9,903,961)	-	(793,308)
6	1.06	Environmental Surcharge	(10,846,789)	(11,043,657)	-	196,868
7	1.07	Wages & Salaries		812,582		(812,582)
8	1.08	Board of Directors Fees		(44,376)	-	44,376
9	1.09	Year End Customers	(201,804)	(180,405)	-	(21,398)
10	1.10	Rate Case Expenses		17,000		(17,000)
11	1.11	Depreciation Expense		747,923	-	(747,923)
12	1.12	Interest		239,475	-	(239,475)
13	1.13	GTCC			(1,736,666)	(1,736,666)
18						-
19		Total	(21,745,862)	(20,013,870)	(1,736,666)	(3,468,657)

JACKSON ENERGY COOPERATIVE
Summary of Adjustments to Test Year Statement of Operations

	Reference Schedule >	1.01	1.02	1.03	1.04	1.05	1.06	1.07	1.08	1.09	1.10	1.11	1.12	1.13	
	Item >	Retirement Plan & 401(k)	Employee Healthcare	Employee Life Insurance Premiums	Donations, Promotional Advertising, & Dues	Fuel Adjustment Clause	Environmental Surcharge	Wages & Salaries	Board of Directors Fees	Year End Customers	Rate Case Expenses	Depreciation Expense	Interest	GTCC	TOTAL
1															
2	Operating Revenues:														
3	Base Rates									(201,804)					(201,804)
4	FAC & ES					(10,697,269)	(10,846,789)								(21,544,058)
5	Other Electric Revenue														0
6	Total Revenues	0	0	0	0	(10,697,269)	(10,846,789)	0	0	(201,804)	0	0	0	0	(21,745,862)
7															
8	Operating Expenses:														
9	Purchased Power														0
10	Base Rates					(9,903,961)	(11,043,657)			(180,405)					(21,128,023)
11	FAC & ES														0
12	Distribution - Operations														0
13	Distribution - Maintenance														0
14	Consumer Accounts														0
15	Customer Service														0
16	Sales														0
17	Administrative and General	(175,668)	(182,519)	(35,012)	(265,254)			812,582	(44,376)		17,000				126,755
18	Total Operating Expenses	(175,668)	(182,519)	(35,012)	(265,254)	(9,903,961)	(11,043,657)	812,582	(44,376)	(180,405)	17,000	0	0	0	(21,001,268)
19															
20	Depreciation											747,923			747,923
21	Taxes - Other														0
22	Interest on Long Term Debt												239,475		239,475
23	Interest Expense - Other														0
24	Other Deductions														0
25	Total Cost of Electric Service	(175,668)	(182,519)	(35,012)	(265,254)	(9,903,961)	(11,043,657)	812,582	(44,376)	(180,405)	17,000	747,923	239,475	0	(20,013,870)
26															
27	Utility Operating Margins	175,668	182,519	35,012	265,254	(793,308)	196,868	(812,582)	44,376	(21,398)	(17,000)	(747,923)	(239,475)	0	(1,731,991)
28															
29	Non-Operating Margins - Interest														0
29a	Income(Loss) from Equity Invstmts														
30	Non-Operating Margins - Other														0
31	G&T Capital Credits													(1,736,666)	(1,736,666)
32	Other Capital Credits														0
33	Total Non-Operating Margins	0	0	0	0	0	0	0	0	0	0	0	0	(1,736,666)	(1,736,666)
34															
35	Net Margins	175,668	182,519	35,012	265,254	(793,308)	196,868	(812,582)	44,376	(21,398)	(17,000)	(747,923)	(239,475)	(1,736,666)	(3,468,657)

JACKSON ENERGY COOPERATIVE
Summary of Adjustments to Test Year Balance Sheet

Line #	Description (1)	Actual Test Yr (2)	Pro Forma Adjs (3)	Pro Forma Test Yr (4)
1	***Assets and Other Debits***			
2	Total Utility Plant in Service	306,484,213	-	306,484,213
3	Construction Work in Progress	280,140	-	280,140
4	Total Utility Plant	306,764,353	-	306,764,353
5	Accum Provision for Depr and Amort	117,918,680	-	117,918,680
6	Net Utility Plant	188,845,673	-	424,683,033
7				
7	Investment in Subs Cos	7,202,818	-	7,202,818
8	Investment in Assoc Org - Patr Capital	68,750,318	-	68,750,318
9	Investment in Assoc Org - Other Gen Fnd	-	-	-
9	Investment in Assoc Org - Non Gen Fnd	1,618,958	-	1,618,958
10	Investment in Econ Dev Projects	314,815	-	314,815
11	Other Investment	5	-	5
12	Total Other Prop & Investments	77,886,914	-	70,684,096
13				
14	Cash - General Funds	3,889,710	-	3,889,710
15	Cash - Construction Fund Trust	-	-	-
16	Special Deposits	570	-	570
17	Temporary Investments	-	-	-
18	Accts Receivable - Sales Energy (Net)	15,493,740	-	15,493,740
19	Accts Receivable - Other (Net)	2,214,322	-	2,214,322
20	Renewable Energy Credits	-	-	-
21	Material & Supplies - Elec & Other	4,325,058	-	4,325,058
22	Prepayments	306,904	-	306,904
23	Other Current & Accr Assets	11,880	-	11,880
24	Total Current & Accr Assets	26,242,184	-	26,242,184
25				
26	Other Regulatory Assets	1,224,377	-	1,224,377
27	Other Deferred Debits	3,587,930	-	3,587,930
28				
29	Total Assets & Other Debits	297,787,078	-	526,421,620
30				
31	***Liabilities & Other Credits***			
32	Memberships	956,565	-	956,565
33	Patronage Capital	126,086,210	-	126,086,210
34	Operating Margins - Current Year	(1,600,254)	-	(1,600,254)
35	Non-Operating Margins	-	-	-
36	Other Margins & Equities	7,985,821	-	7,985,821
37	Total Margins & Equities	133,428,342	-	133,428,342
38				
39	Long Term Debt - RUS (Net)	-	-	-
40	Long Term Debt - FFB - RUS GUAR	107,368,588	-	107,368,588
41	Long Term Debt - Other - RUS GUAR	-	-	-
42	Long Term Debt - Other (Net)	18,728,536	-	18,728,536
42	Long Term Debt - RUS -Econ Dev - Net	730,704	-	730,704
43	Payments - Unapplied	119,011	-	119,011
44	Total Long Term Debt	126,708,817	-	126,946,839
45				
46	Accum Operating Provisions	9,166,144	-	9,166,144
47				
48	Notes Payable	6,000,000	-	6,000,000
49	Accounts Payable	10,898,914	-	10,898,914
48	Consumer Deposits	1,587,572	-	1,587,572
49	Current Maturities-LTD	6,829,584	-	6,829,584
50	Current Maturities-LTD-Econ Dev	111,111	-	111,111
51	Other Current & Accr Liabilities	2,367,898	-	2,367,898
52	Total Current & Accr Liabilities	27,795,079	-	27,795,079
53				
54	Regulatory Liabilities	-	-	-
55	Other Deferred Credits	688,696	-	688,696
56	Total Liabilities & Other Credits	297,787,078	-	298,025,100

JACKSON ENERGY COOPERATIVE
For the 12 Months Ended December 31, 2023

401(k) Contribution Match Expense

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Total	$ 13,491	$ 13,117	$ 13,186	$ 13,373	$ 13,416	$ 19,925	$ 13,864	$ 13,379	$ 13,859	$ 13,796	$ 20,628	$ 13,635	$ 175,668

Test Year 401k Match Expense	$	175,668
Pro Forma 401k Match Expense	$	-
Adjustment	$	(175,668)

This adjustment removes the contribution for the least generous plans for employer retirement contributions for employees participating in multiple benefit packages. Specifically, for employees under R&S Pension Plan and 401(k) Plan, removes the 401(k) employer match.

Reference Schedule: 1.02

JACKSON ENERGY COOPERATIVE
For the 12 Months Ended December 31, 2023

Health Insurance Premiums

#	Option (1)	Total Cost $ (2)	Employee % (3)	Employee $ (4)	Utility % (5)	Utility $ (6)
	Normalized Test Year					
1	Employee	841,876	0.00%	-	100.00%	841,876
2	Employee & Family	926,601	30.47%	282,369	69.53%	644,232
3	Total	1,768,477		282,369		1,486,108
4						
5	**Pro Forma Year**					
6	Employee	841,876	20.00%	168,375	80.00%	673,501
7	Employee & Family	926,601	32.00%	296,512	68.00%	630,089
8	Total	1,768,477		464,888		1,303,590
9						
10	**Adjustment**					(182,519)

This adjustment normalizes utility contributions to employee premiums for medical insurance to account for employee contribution amounts instituted after the test period.

JACKSON ENERGY COOPERATIVE
For the 12 Months Ended December 31, 2023

Life Insurance

	A	B
		Total Premium
1	Total	$ 35,011.95
2		
3		
4		
5	Test Year Amount	$ 35,011.95
6		
7	Pro Forma Amount	$ -
8		
9	**Adjustment**	$ (35,011.95)

JACKSON ENERGY COOPERATIVE
For the 12 Months Ended December 31, 2023

Donations, Promotional Advertising & Dues

Month	Donations 426.00	Advertising - Ann Mtg 913.00	Prizes Ann. Mtg. 930.23	Misc. Exp. - Ann Mtg 930.23	Employee Appreciation 926.01	NRECA dues 930.21	KEC dues 930.22	TOTAL EXP ADJ
A	B	C	D	F	G	H	I	J
Jan	$ (4,536)	$ (3,652)						$ (8,189)
Feb	$ (4,651)	$ (4,181)					$ (129,773)	$ (138,605)
Mar	$ (10,714)	$ (4,909)						$ (15,623)
Apr	$ (5,100)	$ (3,365)		$ (7,096)				$ (15,560)
May	$ (5,350)	$ (5,605)						$ (10,955)
Jun	$ (3,100)	$ (3,738)						$ (6,838)
Jul	$ (5,600)	$ (539)						$ (6,139)
Aug	$ (5,250)	$ -				$ (57,558)		$ (62,808)
Sep	$ (6,750)	$ -	$ (1,000)	$ (7,998)	$ (3,838)			$ (19,585)
Oct	$ (965)	$ -			$ (21,013)			$ (21,978)
Nov	$ (250)	$ -		$ 1,890	$ 7,240			$ 8,880
Dec	$ (2,600)	$ -			$ (104)		$ 34,850	$ 32,146
Total	$ (54,866)	$ (25,989)	$ (1,000)	$ (13,203)	$ (17,714)	$ (57,558)	$ (94,923)	$ (265,254)

This adjustment removes charitable donations, promotional advertising expenses, and dues from the revenue requirement consistent with standard Commission practices.

JACKSON ENERGY COOPERATIVE
For the 12 Months Ended December 31, 2023

Fuel Adjustment Clause

Line #	Year (1)	Month (2)		Revenue (3)		Expense (4)
1	2023	Jan	$	1,190,498	$	2,123,950
2	2023	Feb	$	543,996	$	914,070
3	2023	Mar	$	1,587,838	$	758,222
4	2023	Apr	$	911,200	$	632,203
5	2023	May	$	846,818	$	759,497
6	2023	Jun	$	831,572	$	324,280
7	2023	Jul	$	1,207,151	$	593,556
8	2023	Aug	$	377,331	$	934,402
9	2023	Sep	$	275,895	$	743,602
10	2023	Oct	$	659,648	$	790,757
11	2023	Nov	$	951,641	$	694,954
12	2023	Dec	$	1,313,682	$	634,468
13		TOTAL	$	10,697,269	$	9,903,961
14						
15	Test Year Amount		$	10,697,269	$	9,903,961
16						
17	Pro Forma Year Amount		$	-	$	-
18						
19	Adjustment		$	(10,697,269)	$	(9,903,961)

This adjustment removes the FAC revenues and expenses from the test period.

JACKSON ENERGY COOPERATIVE
For the 12 Months Ended December 31, 2023

Environmental Surcharge

Line #	Year (1)	Month (2)	Revenue (3)	Expense (4)
1	2023	Jan	$ 978,984	$ 1,115,728
2	2023	Feb	$ 503,323	$ 580,094
3	2023	Mar	$ 741,085	$ 754,523
4	2023	Apr	$ 808,898	$ 771,309
5	2023	May	$ 801,711	$ 777,492
6	2023	Jun	$ 951,738	$ 873,088
7	2023	Jul	$ 1,203,633	$ 1,144,801
8	2023	Aug	$ 1,096,791	$ 1,187,689
9	2023	Sep	$ 732,523	$ 803,227
10	2023	Oct	$ 737,960	$ 738,721
11	2023	Nov	$ 1,036,915	$ 1,089,634
12	2023	Dec	$ 1,253,227	$ 1,207,351
13		TOTAL	$ 10,846,789	$ 11,043,657
14				
15	Test Year Amount		$ 10,846,789	$ 11,043,657
16				
17	Pro Forma Year Amount		$ -	$ -
18				
19	Adjustment		$ (10,846,789)	$ (11,043,657)

This adjustment removes the Envionmental Surcharge revenues and expenses from the test period.

JACKSON ENERGY COOPERATIVE
For the 12 Months Ended December 31, 2023

Wages & Salaries

Line #		Test Year				Pro Forma Year*			Adjustment
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1		*Hours*	*Avg. Wage*	*Dollars*		*Hours*	*Avg. Wage*	*Dollars*	
2	Regular time	218,242.22	$ 38.46	$ 8,393,572.73		243,530.00	$ 39.47	$ 9,611,324.83	$ 1,217,752.10
3									
4									
5	Overtime	27,388.10	$ 58.66	$ 1,606,643.08		27,388.10	$ 60.83	$ 1,666,127.00	$ 59,483.92
6									
7									
8	Other Hours	17,564.67	$ 41.24	$ 724,324.77		17,564.67	$ 41.14	$ 722,674.52	$ (1,650.25)
9									
10	*Total*	263,194.99		$ 10,724,540.58		288,482.77		$ 12,000,126.35	$ 1,275,585.77
11									
12									
13	Payroll Expensed		6,972,749	64%					**$ 812,582.42**
14	Payroll Capitalized		2,575,523	24%					300,143.42
15	Payroll Other		1,397,497	13%					162,859.94
16	Per 2023 Form 7		10,945,769						$ 1,275,585.77
17									
18									
19	**Addition to Expense**								
20	580	22%	$ 178,768.13						
21	590	34%	$ 276,278.02						
22	900	22%	$ 178,768.13						
23	910	1%	$ 8,125.82						
24	920	20%	$ 162,516.48						
25	930	1%	$ 8,125.84						
26	Total		**$ 812,582.42**						

* Pro Forma Year based upon 116 full time employees at 2080 hours and 3 part time at 750 hours , same amount of OT hours and other hours as in Test Year

This adjustment normalizes wages and salaries to account for changes due to wage increases, departures, or new hires for standard year of 2,080 hours.

JACKSON ENERGY COOPERATIVE
For the 12 Months Ended December 31, 2023

Directors Expenses

#	Item	Binder	Bobrowski	Cornett	Cundiff	Dawes	Hays III	Patton	Cooke	Phillips	Thompson	Larkey	Madden	Thompson	Brown	Total
1	NRECA Power Exchange/Winter School		200.00	800.00					400.00							1,400.00
2	Legislative Conference			600.00												600.00
3	KEC Annual Meeting			1,000.00												1,000.00
4	NRECA Region Meeting			600.00												600.00
5	EKP Annual Meeting									200.00		200.00				400.00
6	Legacy Director Expense	14,400.00						14,400.00					3,840.00	3,840.00	3,840.00	40,320.00
7	Director AD&D Insurance	-	6.48	6.48	4.20	6.48	6.48	-	6.48	6.48	6.48	5.94	-	-	-	55.50
8		$ 14,400.00	$ 206.48	$ 3,006.48	$ 4.20	$ 6.48	$ 6.48	$ 14,400.00	$ 406.48	$ 206.48	$ 6.48	$ 205.94	$ 3,840.00	$ 3,840.00	$ 3,840.00	$ 44,375.50
9																
10																
11																

12	**Items to be removed:**	**Amount**		
13	NRECA Power Exchange/Winter School	1,400.00		
14	Legislative Conference	600.00	Test Year Amount	$ 214,161.18
15	KEC Annual Meeting	1,000.00		
16	NRECA Region Meeting	600.00	Pro Forma Amount	$ 169,785.68
17	EKP Annual Meeting	400.00		
18	Legacy Director Expense	40,320.00		
19	Director AD&D Insurance	55.50		
20	Total to be removed:	$ 44,375.50	Adjustment	$ (44,375.50)

This adjustment removes certain Director expenses consistent with recent Commission orders and standard Commission practices.

* Thompson is on the KEC board.

JACKSON ENERGY COOPERATIVE
For the 12 Months Ended December 31, 2023

Year-End Customers

Line #	Year (1)	Month (2)	10 (3)	20 (4)	40 (5)	50 (6)	52 (7)	Total (8)
1	2023	Jan	46,621	3,489	151	1,003	23	
2	2023	Feb	46,581	3,503	153	999	23	
3	2023	Mar	46,636	3,530	152	996	23	
4	2023	Apr	46,612	3,502	152	1,002	23	
5	2023	May	46,669	3,511	152	1,016	23	
6	2023	Jun	46,739	3,513	154	1,017	23	
7	2023	Jul	46,695	3,485	155	1,018	23	
8	2023	Aug	46,751	3,478	154	1,016	23	
9	2023	Sep	46,726	3,484	158	1,017	21	
10	2023	Oct	46,788	3,508	156	1,012	21	
11	2023	Nov	46,810	3,510	159	1,004	21	
12	2023	Dec	46,730	3,513	148	1,007	21	
13	Average		46,697	3,502	154	1,009	22	
14								
15	End of Period Increase over Avg		33	11	(6)	(2)	(1)	
16								
17	Total kWh		576,919,032	59,372,503	74,901,660	22,682,514	9,939,021	
18	Average kWh		12,355	16,954	486,374	22,480	451,774	
19	Year-End kWh Adjustment		407,699	186,493	(2,918,246)	(44,960)	(451,774)	(2,820,789)
20								

JACKSON ENERGY COOPERATIVE
For the 12 Months Ended December 31, 2023

Year-End Customers

Line #	Year (1)	Month (2)	10 (3)	20 (4)	40 (5)	50 (6)	52 (7)	Total (8)
21	**Revenue Adjustment**							
22	Current Base Rate Revenue		$ 66,514,345	$ 6,271,526	$ 5,798,507	$ 2,694,136	$ 819,530	
23	Average Revenue per kWh		$ 0.11529	$ 0.10563	$ 0.07741	$ 0.11878	$ 0.08246	
24	Year End Revenue Adj		$ 47,005	$ 19,699	$ (225,916)	$ (5,340)	$ (37,251)	(201,804)
25								
26	**Expense Adjustment**							
27	Avg Adj Purchase Exp per kWh		0.06396	0.06396	0.06396	0.06396	0.06396	
28	Year End Expense Adj		$ 26,075	$ 11,927	$ (186,638)	$ (2,875)	$ (28,893)	(180,405)
29								

		Revenue	Expense	Net Rev
31				
32	Test Year Amount	$ -	$ -	$ -
33				
34	Pro Forma Year Amount	$ (201,804)	$ (180,405)	$ (21,398)
35				
36	Adjustment	$ (201,804)	$ (180,405)	$ (21,398)
37				
38				

	For Expense Adjustment:	**Test Period Total**
39		
40	Total Purchased Power Expense	$ 61,109,367
41	Less Fuel Adjustment Clause	$ 4,031,713
42	Less Environmental Surcharge	$ (8,582,378)
43	Adjusted Purchased Power Expense	$ 56,558,702
44	Total Purchased Power kWh	884,343,501

This adjustment adjusts the test year expenses and revenues to reflect the number of customers at the end of the test year.

Reference Schedule: 1.10

JACKSON ENERGY COOPERATIVE
For the 12 Months Ended December 31, 2023

Rate Case Expenses

Line #	Item (1)		Expense (2)
1	Legal	$	25,000
2	Consulting	$	20,000
3	Advertising	$	5,000
4	Supplies / Misc	$	1,000
5	Subtotal	$	51,000
6			
7	Total Amount	$	51,000
8	Amortization Period (Years)	$	3
9	Annual Amortization Amount	$	17,000
10			
11	Test Year Amount	$	-
12			
13	Pro Forma Year Amount	$	17,000
14			
15	Adjustment	$	17,000

This adjustment estimates the rate case costs amortized over a 3 year period, consistent with standard Commission practice.

JACKSON ENERGY COOPERATIVE
For the 12 Months Ended December 31, 2023

Depreciation

Line #	Acct # (1)	Description (2)	Test Yr Ending Bal (3)	Fully Depr Items (4)	Rate (5)	Normalized Expense (6)	Test Year Expense (7)		Pro Forma Adj (8)
1	Distribution Plant								
	362.00	Station equipment	1,724,138	-	6.67%	114,993	114,993	$	(0)
	362.10	Poles, towers & fixtures	75,937	-	6.67%	5,065	5,065	$	(0)
	364.00	Overhead conductors & devices	71,390,479	-	4.21%	3,005,254	2,959,094	$	46,160
	365.00	Underground conduit	74,812,719	-	3.61%	2,700,440	2,645,377	$	55,063
	367.00	Underground conductor & devices	2,294,047	-	3.52%	80,741	79,047	$	1,694
	368.00	Line transformers	31,542,849	-	2.56%	807,371	798,235	$	9,136
	369.00	Services	24,520,121	-	4.78%	1,171,964	1,147,773	$	24,191
	370.00	Meters	1,758,347	-	4.17%	73,323	72,060	$	1,263
	370.01	Meters (AMR)	12,001,667	-	6.67%	800,463	767,025	$	33,439
	371.00	Installations on customer premises	6,733,691	-	5.02%	338,004	329,445	$	8,559
	373.00	Street Lighting & signal systems	312,752	-	5.21%	16,296	15,466	$	829
		Subtotal	227,166,747	-		9,097,618	8,933,580		180,334
	General Plant								
	389	Land	199,155						
	390.00	Structures and improvements	8,432,838	-	2.22%	187,209	181,754	$	5,455
	390.01	Structures and improvements - wood	47,893	-	2.33%	1,115	841	$	274
	390.03	Structures and improvements - misc	363,376	-	10.00%	36,323	22,360	$	13,963
	390.13	Structures and improvements - London	36,630	-	2.04%	747	828	$	(80)
	391.00	Office furn and eqt	411,350	-	6.00%	24,681	21,058	$	3,623
	391.01	Office furn and eqt - computer	680,991	-	20.00%	136,201	83,847	$	52,354
	391.02	Office furn and eqt - computer converson	247,433	-	9.16%	22,655	14,249	$	8,406
	391.20	Office furn and eqt - HQ	232,124	-	4.00%	9,284	9,284	$	(0)
	393.00	Stores	285,112	-	5.00%	14,257	10,846	$	3,411
	394.00	Tools, shop and garage	485,853	-	5.00%	24,289	25,075	$	(786)
	395.00	Laboratory	274,129	-	6.67%	18,283	9,815	$	8,468
	396.00	Power operated	50,397	-	9.53%	4,803	269	$	4,534
	397.00	Communications	2,367,816	-	6.00%	142,069	106,302	$	35,767
	398.00	Miscellaneous	1,957,218	-	6.70%	131,055	100,847	$	30,209
		Subtotal	16,072,313	-		752,971	587,373		165,598
		Distribution & General Subtotal	243,239,060	-		9,850,589	9,520,953		345,932
	Transporation Charged to Clearing								
	392	Transportation	6,847,056	-	15.87%	1,086,628	684,637	$	401,991
		TOTAL	250,086,116	-		10,937,217	10,205,590		**747,923**

This adjustment normalizes depreciation expenses by replacing test year actual expenses with test year end balances (less any fully depreciated items) at approved depreciation rates.

* Based on the current mix of assets, the composite rate is 2.22%.

JACKSON ENERGY COOPERATIVE
For the 12 Months Ended December 31, 2023

Interest Expense

Account 427

	Interest on Long-Term Debt	Test - Period 2023	2024	Pro-Forma Adjustment	Note
3	RUS		$ 541,074.40	$ 541,074.40	
4	RUS/FFB	$ 2,982,234.50	$ 2,725,650.58	$ (256,583.92)	
5	CFC	$ 304,630.23	$ 269,484.33	$ (35,145.90)	
6	COBANK	$ 615,270.75	$ 549,954.82	$ (65,315.93)	
7	Subtotal	$ 3,902,135.48	$ 4,086,164.13	$ 184,028.65	A

Account 431.10 & 431.30

	Other Interest Expense	Test - Period 2023	2024	Pro-Forma Adjustment	
13	CFC Line of Credit	$ -	$ 1,191.78	$ 1,191.78	
14	CoBank Line of Credit	$ 7,785.28	$ 40,554.72	$ 32,769.44	
15	Interest Expense - Consumer Deposits	$ 64,093.73	$ 85,579.18	$ 21,485.45	
16	Subtotal	$ 71,879.01	$ 127,325.68	$ 55,446.67	B
18	TOTAL	$ 3,974,014.49	$ 4,213,489.81	$ 239,475.32	

A is Proforma for Interest on LTD
B is Proforma for Other Interest Expense

This adjustment normalizes the interest on Long Term Debt and Other Interest Expense from test year to recent amounts.

JACKSON ENERGY COOPERATIVE
For the 12 Months Ended December 31, 2023

G&T Capital Credits

#	Item		Amount
1	Test Year GTCC	$	1,736,666
2	Pro Forma Year GTCC	$	-
3	Adjustment	$	(1,736,666)

This adjustment removes the wholesale provider capital credits.

EXHIBIT JW – 3
COST OF SERVICE STUDY
SUMMARY OF RESULTS

JACKSON ENERGY COOPERATIVE
Summary of Rates of Return by Class

#	Rate	Code	Pro Forma Operating Revenue	Pro Forma Operating Expenses	Margin	Rate Base	Pro Forma Rate of Return on Rate Base	Unitized Rate of Return on Rate Base
1	Residential Service	10	$ 67,490,462	$ 73,425,598	$ (5,935,136)	$ 153,206,023	-3.87%	5.58
2	Residential Off Peak ETS	11	$ 218,968	$ 204,609	$ 14,358	$ 84,456	17.00%	(24.48)
3	Commercial Service < 50 KW	20	$ 7,518,735	$ 5,913,914	$ 1,604,821	$ 9,965,999	16.10%	(23.18)
4	Commercial Off Peak ETS	22	$ 1,313	$ 1,566	$ (253)	$ 1,110	-22.84%	32.88
5	Large Power Loads 50 KW and Over	40	$ 6,190,557	$ 5,522,709	$ 667,848	$ 4,037,543	16.54%	(23.81)
6	Large Power Rate 500 KW and Over	46	$ 5,662,531	$ 5,042,116	$ 620,415	$ 2,708,760	22.90%	(32.97)
7	Large Power Rate 500 kW and Over	47	$ 4,369,484	$ 3,930,319	$ 439,164	$ 2,104,929	20.86%	(30.04)
8	Schools, Churches, Halls & Parks	50	$ 2,632,681	$ 2,391,709	$ 240,972	$ 5,076,076	4.75%	(6.83)
9	All Electric Schools AES	52	$ 752,972	$ 781,184	$ (28,212)	$ 974,679	-2.89%	4.17
10	Outdoor Lighting	OL	$ 2,825,379	$ 1,773,110	$ 1,052,270	$ 12,414,441	8.48%	(12.20)
11	Total		$ 97,663,081	$ 98,986,835	$ (1,323,754)	$ 190,574,016	-0.69%	1.00

					After Proposed Rates	
#	Rate	Code	Share of Revenue	Share of Energy	*Rate of Return on Rate Base*	*Unitized Return on Rate Base*
12	Residential Service	10	68.5%	62.3%	*-0.21%*	*(0.07)*
13	Residential Off Peak ETS	11	0.2%	0.4%	*19.47%*	*6.20*
14	Commercial Service < 50 KW	20	7.1%	6.4%	*16.68%*	*5.31*
15	Commercial Off Peak ETS	22	0.0%	0.0%	*-19.34%*	*(6.16)*
16	Large Power Loads 50 KW and Over	40	6.8%	8.1%	*20.44%*	*6.51*
17	Large Power Rate 500 KW and Over	46	6.6%	10.6%	*25.79%*	*8.21*
18	Large Power Rate 500 kW and Over	47	4.9%	6.8%	*23.34%*	*7.43*
19	Schools, Churches, Halls & Parks	50	2.5%	2.4%	*5.33%*	*1.70*
20	All Electric Schools AES	52	0.8%	1.1%	*-0.58%*	*(0.18)*
21	Outdoor Lighting	OL	2.6%	1.9%	*20.83%*	*6.63*
22	Total		100.0%	100.0%	*3.14%*	*1.00*

JACKSON ENERGY COOPERATIVE
Summary of Cost-Based Rates

#	Rate	Code	Cost-Based Rates Customer $/Month	Energy $/KWH	Demand $/KW
1	Residential Service	10	36.486	0.09724	-
2	Residential Off Peak ETS	11	5.16	0.05559	-
3	Commercial Service < 50 KW	20	44.35	0.07120	-
4	Commercial Off Peak ETS	22	8.51	0.05559	-
5	Large Power Loads 50 KW and Over	40	35.53	0.05199	7.13
6	Large Power Rate 500 KW and Over	46	40.13	0.03932	7.69
7	Large Power Rate 500 kW and Over	47	40.20	0.04014	8.10
8	Schools, Churches, Halls & Parks	50	39.66	0.09004	-
9	All Electric Schools AES	52	36.76	0.07998	-

EXHIBIT JW – 4
COST OF SERVICE STUDY
FUNCTIONALIZATION AND CLASSIFICATION

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Functionalization and Classification

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Total System	Power Supply Demand	Power Supply Energy	Transmission Demand	Station Equipment Demand
Plant in Service							
Intangible Plant							
301.00 ORGANIZATION	P301	PT&D	$ -	-	-	-	-
302.00 FRANCHISES	P302	PT&D	-	-	-	-	-
303.00 MISC. INTANGIBLE	P303	PT&D	-	-	-	-	-
Total Intangible Plant	PINT		$ -	$ -	$ -	$ -	$ -
Steam Production							
310.00 LAND AND LAND RIGHTS	P310	F016	$ -	-	-	-	-
311.00 STRUCTURES AND IMPROVEMENTS	P311	F016	-	-	-	-	-
312.00 BOILER PLANT EQUIPMENT	P312	F016	-	-	-	-	-
313.00 ENGINES AND ENGINE DRIVEN GENERATORS	P313	F016	-	-	-	-	-
314.00 TURBOGENERATOR UNITS	P314	F016	-	-	-	-	-
315.00 ACCESSORY ELEC EQUIP	P315	F016	-	-	-	-	-
316.00 MISC POWER PLANT EQUIPMENT	P316	F016	-	-	-	-	-
317.00 ASSET RETIREMENT COST FOR STEAM PROD	P317	F016	-	-	-	-	-
Total Steam Production Plant	PPROD		$ -	$ -	$ -	$ -	$ -
Transmission							
350.00 LAND AND LAND RIGHTS	P350	F011	$ -	-	-	-	-
352.00 STRUCTURES AND IMPROVEMENTS	P352	F011	-	-	-	-	-
353.00 STATION EQUIPMENT	P353	F011	-	-	-	-	-
354.00 TOWERS AND FIXTURES	P354	F011	-	-	-	-	-
355.00 POLES AND FIXTURES	P355	F011	-	-	-	-	-
356.00 CONDUCTORS AND DEVICES	P356	F011	-	-	-	-	-
359.00 ROADS AND TRAILS	P359	F011	-	-	-	-	-
Total Transmission Plant	PTRAN		$ -	$ -	$ -	$ -	$ -

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Functionalization and Classification

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Pri & Sec. Distr Plant Demand	Pri & Sec. Distr Plant Customer	Customer Services Demand	Customer Services Customer	Meters Customer	Lighting Customer	Meter Reading Billing and Cust Acct Service Customer	Load Management Customer
Plant in Service										
Intangible Plant										
301.00 ORGANIZATION	P301	PT&D	-	-	-	-	-	-	-	-
302.00 FRANCHISES	P302	PT&D	-	-	-	-	-	-	-	-
303.00 MISC. INTANGIBLE	P303	PT&D	-	-	-	-	-	-	-	-
Total Intangible Plant	PINT		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Steam Production										
310.00 LAND AND LAND RIGHTS	P310	F016	-	-	-	-	-	-	-	-
311.00 STRUCTURES AND IMPROVEMENTS	P311	F016	-	-	-	-	-	-	-	-
312.00 BOILER PLANT EQUIPMENT	P312	F016	-	-	-	-	-	-	-	-
313.00 ENGINES AND ENGINE DRIVEN GENERATORS	P313	F016	-	-	-	-	-	-	-	-
314.00 TURBOGENERATOR UNITS	P314	F016	-	-	-	-	-	-	-	-
315.00 ACCESSORY ELEC EQUIP	P315	F016	-	-	-	-	-	-	-	-
316.00 MISC POWER PLANT EQUIPMENT	P316	F016	-	-	-	-	-	-	-	-
317.00 ASSET RETIREMENT COST FOR STEAM PROD	P317	F016	-	-	-	-	-	-	-	-
Total Steam Production Plant	PPROD		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transmission										
350.00 LAND AND LAND RIGHTS	P350	F011	-	-	-	-	-	-	-	-
352.00 STRUCTURES AND IMPROVEMENTS	P352	F011	-	-	-	-	-	-	-	-
353.00 STATION EQUIPMENT	P353	F011	-	-	-	-	-	-	-	-
354.00 TOWERS AND FIXTURES	P354	F011	-	-	-	-	-	-	-	-
355.00 POLES AND FIXTURES	P355	F011	-	-	-	-	-	-	-	-
356.00 CONDUCTORS AND DEVICES	P356	F011	-	-	-	-	-	-	-	-
359.00 ROADS AND TRAILS	P359	F011	-	-	-	-	-	-	-	-
Total Transmission Plant	PTRAN		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Functionalization and Classification

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Total System	Power Supply Demand	Power Supply Energy	Transmission Demand	Station Equipment Demand
Plant in Service (Continued)							
Distribution							
360.00 LAND AND LAND RIGHTS	P360	F001	$ -	-	-	-	-
361.00 STRUCTURES AND IMPROVEMENTS	P361	F001	-	-	-	-	-
362.00 STATION EQUIPMENT	P362	F001	2,103,107	-	-	-	2,103,107
364.00 POLES, TOWERS AND FIXTURES	P364	F002	83,817,153	-	-	-	-
365.00 OVERHEAD CONDUCTORS AND DEVICE	P365	F003	95,426,205	-	-	-	-
366.00 UNDERGROUND CONDUIT	P366	F004	-	-	-	-	-
367.00 UNDERGROUND CONDUCTORS AND DEV	P367	F004	3,199,313	-	-	-	-
368.00 LINE TRANSFORMERS	P368	F005	39,533,719	-	-	-	-
369.00 SERVICES	P369	F006	30,080,045	-	-	-	-
370.00 METERS	P370	F007	15,349,486	-	-	-	-
371.00 INSTALLATIONS ON CONSUMERS PRE	P371	F013	10,855,926	-	-	-	-
372.00 LEASED PROP. ON CONSUMERS PREMISES	P372	F013	-	-	-	-	-
373.00 STREET LIGHTING AND SIGNAL SYS	P373	F008	306,672	-	-	-	-
Total Distribution Plant	PDIST		$ 280,671,626	$ -	$ -		$ 2,103,107
Total Transmission and Distribution Plant	PT&D		$ 280,671,626	$ -	$ -	$ -	$ 2,103,107
Total Production, Transmission & Distribution Plant	PPT&D		$ 280,671,626	$ -	$ -	$ -	$ 2,103,107

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Functionalization and Classification

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Pri & Sec. Distr Plant Demand	Pri & Sec. Distr Plant Customer	Customer Services Demand	Customer Services Customer	Meters Customer	Lighting Customer	Meter Reading Billing and Cust Acct Service Customer	Load Management Customer
Plant in Service (Continued)										
Distribution										
360.00 LAND AND LAND RIGHTS	P360	F001	-	-	-	-	-	-	-	-
361.00 STRUCTURES AND IMPROVEMENTS	P361	F001	-	-	-	-	-	-	-	-
362.00 STATION EQUIPMENT	P362	F001	-	-	-	-	-	-	-	-
364.00 POLES, TOWERS AND FIXTURES	P364	F002	50,857,347	32,959,806	-	-	-	-	-	-
365.00 OVERHEAD CONDUCTORS AND DEVICE	P365	F003	57,901,318	37,524,887	-	-	-	-	-	-
366.00 UNDERGROUND CONDUIT	P366	F004	-	-	-	-	-	-	-	-
367.00 UNDERGROUND CONDUCTORS AND DEV	P367	F004	607,836	2,591,477	-	-	-	-	-	-
368.00 LINE TRANSFORMERS	P368	F005	16,877,358	22,656,361	-	-	-	-	-	-
369.00 SERVICES	P369	F006	-	-	-	30,080,045	-	-	-	-
370.00 METERS	P370	F007	-	-	-	-	15,349,486	-	-	-
371.00 INSTALLATIONS ON CONSUMERS PRE	P371	F013	-	-	-	-	-	10,855,926	-	-
372.00 LEASED PROP. ON CONSUMERS PREMISES	P372	F013	-	-	-	-	-	-	-	-
373.00 STREET LIGHTING AND SIGNAL SYS	P373	F008	-	-	-	-	-	306,672	-	-
Total Distribution Plant	PDIST		$ 126,243,860	$ 95,732,530	$ -	$ 30,080,045	$ 15,349,486	$ 11,162,598	$ -	$ -
Total Transmission and Distribution Plant	PT&D		$ 126,243,860	$ 95,732,530	$ -	$ 30,080,045	$ 15,349,486	$ 11,162,598	$ -	$ -
Total Production, Transmission & Distribution Plant	PPT&D		$ 126,243,860	$ 95,732,530	$ -	$ 30,080,045	$ 15,349,486	$ 11,162,598	$ -	$ -

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Functionalization and Classification

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Total System	Power Supply Demand	Power Supply Energy	Transmission Demand	Station Equipment Demand
Plant in Service (Continued)							
General Plant							
389.00 LAND AND LAND RIGHTS	P389	PT&D	$ 199,155	-	-	-	1,492
390.00 STRUCTURES AND IMPROVEMENTS	P390	PT&D	9,103,359	-	-	-	68,213
391.00 OFFICE FURNITURE AND EQUIPMENT	P391	PT&D	1,486,365	-	-	-	11,138
392.00 TRANSPORTATION EQUIPMENT	P392	PT&D	9,294,875	-	-	-	69,648
393.00 STORES EQUIPMENT	P393	PT&D	260,210	-	-	-	1,950
394.00 TOOLS, SHOP & GARAGE EQUIPMENT	P394	PT&D	508,592	-	-	-	3,811
395.00 LABORATORY EQUIPMENT	P395	PT&D	248,460	-	-	-	1,862
396.00 POWER OPERATED EQUIPMENT	P396	PT&D	39,602	-	-	-	297
397.00 COMMUNICATION EQUIPMENT	P397	PT&D	2,569,878	-	-	-	19,256
398.00 MISCELLANEOUS EQUIPMENT	P398	PT&D	2,102,092	-	-	-	15,751
399.00 OTHER TANGIBLE PROPERTY	P399	PT&D		-	-	-	-
Total General Plant	PGP		$ 25,812,588	$ -	$ -	$ -	$ 193,417
Total Plant in Service	TPIS		$ 306,484,214	$ -	$ -	$ -	$ 2,296,524
Construction Work in Progress (CWIP)							
CWIP Production	CWIP1	PPROD	$ -	-	-	-	-
CWIP Transmission	CWIP2	PTRAN	-	-	-	-	-
CWIP Distribution	CWIP3	PDIST	280,140	-	-	-	2,099
CWIP General Plant	CWIP4	PGP	-	-	-	-	-
CWIP Other	CWIP5	PDIST	-	-	-	-	-
Total Construction Work in Progress	TCWIP		$ 280,140	$ -	$ -	$ -	$ 2,099
Total Utility Plant			$ 306,764,354	$ -	$ -	$ -	$ 2,298,623

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Functionalization and Classification

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Pri & Sec. Distr Plant Demand	Pri & Sec. Distr Plant Customer	Customer Services Demand	Customer Services Customer	Meters Customer	Lighting Customer	Meter Reading Billing and Cust Acct Service Customer	Load Management Customer
Plant in Service (Continued)										
General Plant										
389.00 LAND AND LAND RIGHTS	P389	PT&D	89,578	67,929	-	21,344	10,891	7,921	-	-
390.00 STRUCTURES AND IMPROVEMENTS	P390	PT&D	4,094,618	3,105,008	-	975,622	497,848	362,050	-	-
391.00 OFFICE FURNITURE AND EQUIPMENT	P391	PT&D	668,555	506,975	-	159,296	81,287	59,114	-	-
392.00 TRANSPORTATION EQUIPMENT	P392	PT&D	4,180,761	3,170,331	-	996,147	508,322	369,667	-	-
393.00 STORES EQUIPMENT	P393	PT&D	117,040	88,753	-	27,887	14,230	10,349	-	-
394.00 TOOLS, SHOP & GARAGE EQUIPMENT	P394	PT&D	228,761	173,472	-	54,507	27,814	20,227	-	-
395.00 LABORATORY EQUIPMENT	P395	PT&D	111,755	84,746	-	26,628	13,588	9,882	-	-
396.00 POWER OPERATED EQUIPMENT	P396	PT&D	17,813	13,508	-	4,244	2,166	1,575	-	-
397.00 COMMUNICATION EQUIPMENT	P397	PT&D	1,155,911	876,544	-	275,418	140,543	102,207	-	-
398.00 MISCELLANEOUS EQUIPMENT	P398	PT&D	945,504	716,989	-	225,285	114,960	83,602	-	-
399.00 OTHER TANGIBLE PROPERTY	P399	PT&D	-	-	-	-	-	-	-	-
Total General Plant	PGP		$ 11,610,296	$ 8,804,254	$ -	$ 2,766,378	$ 1,411,649	$ 1,026,593	$ -	$ -
Total Plant in Service	TPIS		$ 137,854,156	$ 104,536,784	$ -	$ 32,846,423	$ 16,761,135	$ 12,189,191	$ -	$ -
Construction Work in Progress (CWIP)										
CWIP Production	CWIP1	PPROD	-	-	-	-	-	-	-	-
CWIP Transmission	CWIP2	PTRAN	-	-	-	-	-	-	-	-
CWIP Distribution	CWIP3	PDIST	126,005	95,551	-	30,023	15,320	11,141	-	-
CWIP General Plant	CWIP4	PGP	-	-	-	-	-	-	-	-
CWIP Other	CWIP5	PDIST	-	-	-	-	-	-	-	-
Total Construction Work in Progress	TCWIP		$ 126,005	$ 95,551	$ -	$ 30,023	$ 15,320	$ 11,141	$ -	$ -
Total Utility Plant			$ 137,980,161	$ 104,632,336	$ -	$ 32,876,446	$ 16,776,456	$ 12,200,333	$ -	$ -

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Functionalization and Classification

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Total System	Power Supply Demand	Power Supply Energy	Transmission Demand	Station Equipment Demand
Rate Base							
Utility Plant							
Plant in Service			$ 306,484,214	$ -	$ -	$ -	$ 2,296,524
Construction Work in Progress (CWIP)			280,140	-	-	-	2,099.12
Total Utility Plant	TUP		$ 306,764,354	$ -	$ -	$ -	$ 2,298,623
Less: Acummulated Provision for Depreciation							
Electric Plant Amortization	ADEPREPA	TUP	$ -	-	-	-	-
Retirement Work in Progress	RWIP	PDIST	(175,147)	-	-	-	(1,312)
Steam Production	ADEPRPP	PPROD	-	-	-	-	-
Transmission	ADEPRTP	PTRAN	-	-	-	-	-
Distribution	ADEPRD12	PDIST	10,901,353	-	-	-	81,685
Dist-Structures	ADEPRD1	P361	-	-	-	-	-
Dist-Station	ADEPRD2	P362	-	-	-	-	-
Dist-Poles and Fixtures	ADEPRD3	P364	42,838,107	-	-	-	-
Dist-OH Conductor	ADEPRD4	P365	30,485,955	-	-	-	-
Dist-UG Conduit	ADEPRD5	P367	811,615	-	-	-	-
Dist-UG Conductor	ADEPRD6	P367	-	-	-	-	-
Dist-Line Transformers	ADEPRD7	P368	12,532,743	-	-	-	-
Dist-Services	ADEPRD8	P369	11,922,725	-	-	-	-
Dist-Meters	ADEPRD9	P370	4,786,167	-	-	-	-
Dist-Installations on Customer Premises	ADEPRD10	P371	(217,217)	-	-	-	-
Dist-Lighting & Signal Systems	ADEPRD11	P373	136,196	-	-	-	-
Accum Amtz - Electric Plant Acquisition		PGP	-	-	-	-	-
Accum Amtz - Electric Plant in Service		PGP	-	-	-	-	-
General Plant		PGP	3,896,185	-	-	-	29,195
Total Accumulated Depreciation & Amort	TADEPR		$ 117,918,682	$ -	$ -	$ -	$ 109,567
Net Utility Plant	NTPLANT		$ 188,845,672	$ -	$ -	$ -	$ 2,189,056
Working Capital							
Cash Working Capital - Operation and Maintenance Expenses	CWC	OMLPP	$ 3,181,334	$ -	$ -	$ -	$ 23,845
Materials and Supplies (13-Month Avg)	M&S	TPIS	80,303	-	-	-	602
Prepayments (13-Month Average)	PREPAY	TPIS	54,280	-	-	-	407
Total Working Capital	TWC		$ 3,315,916	$ -	$ -	$ -	$ 24,854
Less: Customer Deposits	CSTDEP	TPIS	$ 1,587,572	-	-	-	11,896
Net Rate Base	RB		$ 190,574,016	$ -	$ -	$ -	$ 2,202,013

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Functionalization and Classification

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Pri & Sec. Distr Plant Demand	Pri & Sec. Distr Plant Customer	Customer Services Demand	Customer Services Customer	Meters Customer	Lighting Customer	Meter Reading Billing and Cust Acct Service Customer	Load Management Customer
Rate Base										
Utility Plant										
Plant in Service			$ 137,854,156	$ 104,536,784	$ -	$ 32,846,423	$ 16,761,135	$ 12,189,191	$ -	$ -
Construction Work in Progress (CWIP)			126,004.74	95,551.20	-	30,023.07	15,320.41	11,141.45	-	-
Total Utility Plant	TUP		$ 137,980,161	$ 104,632,336	$ -	$ 32,876,446	$ 16,776,456	$ 12,200,333	$ -	$ -
Less: Acummulated Provision for Depreciation										
Electric Plant Amortization	ADEPREPA	TUP	-	-	-	-	-	-	-	-
Retirement Work in Progress	RWIP	PDIST	(78,780)	(59,740)	-	(18,771)	(9,579)	(6,966)	-	-
Steam Production	ADEPRPP	PPROD	-	-	-	-	-	-	-	-
Transmission	ADEPRTP	PTRAN	-	-	-	-	-	-	-	-
Distribution	ADEPRD12	PDIST	4,903,342	3,718,274	-	1,168,316	596,178	433,558	-	-
Dist-Structures	ADEPRD1	P361	-	-	-	-	-	-	-	-
Dist-Station	ADEPRD2	P362	-	-	-	-	-	-	-	-
Dist-Poles and Fixtures	ADEPRD3	P364	25,992,681	16,845,426	-	-	-	-	-	-
Dist-OH Conductor	ADEPRD4	P365	18,497,822	11,988,133	-	-	-	-	-	-
Dist-UG Conduit	ADEPRD5	P367	154,198	657,417	-	-	-	-	-	-
Dist-UG Conductor	ADEPRD6	P367	-	-	-	-	-	-	-	-
Dist-Line Transformers	ADEPRD7	P368	5,350,359	7,182,384	-	-	-	-	-	-
Dist-Services	ADEPRD8	P369	-	-	-	11,922,725	-	-	-	-
Dist-Meters	ADEPRD9	P370	-	-	-	-	4,786,167	-	-	-
Dist-Installations on Customer Premises	ADEPRD10	P371	-	-	-	-	-	(217,217)	-	-
Dist-Lighting & Signal Systems	ADEPRD11	P373	-	-	-	-	-	136,196	-	-
Accum Amtz - Electric Plant Acquisition		PGP	-	-	-	-	-	-	-	-
Accum Amtz - Electric Plant in Service		PGP	-	-	-	-	-	-	-	-
General Plant		PGP	1,752,473	1,328,925	-	417,561	213,076	154,955	-	-
Total Accumulated Depreciation & Amort	TADEPR		$ 56,572,095	$ 41,660,820	$ -	$ 13,489,831	$ 5,585,842	$ 500,526	$ -	$ -
Net Utility Plant	NTPLANT		$ 81,408,066	$ 62,971,516	$ -	$ 19,386,615	$ 11,190,614	$ 11,699,806	$ -	$ -
Working Capital										
Cash Working Capital - Operation and Maintenance Expenses	CWC	OMLPP	$ 1,303,954	$ 881,754	$ -	$ 75,299	$ 291,141	$ 15,725	$ 580,993	$ 8,622
Materials and Supplies (13-Month Avg)	M&S	TPIS	36,119	27,390	-	8,606	4,392	3,194	-	-
Prepayments (13-Month Average)	PREPAY	TPIS	24,415	18,514	-	5,817	2,968	2,159	-	-
Total Working Capital	TWC		$ 1,364,488	$ 927,658	$ -	$ 89,723	$ 298,501	$ 21,077	$ 580,993	$ 8,622
Less: Customer Deposits	CSTDEP	TPIS	714,077	541,495	-	170,143	86,822	63,139	-	-
Net Rate Base	RB		$ 82,058,476	$ 63,357,679	$ -	$ 19,306,195	$ 11,402,293	$ 11,657,744	$ 580,993	$ 8,622

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Functionalization and Classification

12 Months Ended December 31, 2023

Description	Name	Allocation Vector		Total System	Power Supply Demand	Power Supply Energy	Transmission Demand	Station Equipment Demand
Operation and Maintenance Expenses								
Steam Power Production Operations Expense								
500 OPERATION SUPV AND ENGINEERING	OM500	PPROD	$	-	-	-	-	-
501 FUEL	OM501	F017		-	-	-	-	-
502 STEAM EXPENSES	OM502	F016		-	-	-	-	-
503 STEAM FROM OTHER SOURCES	OM503	F016		-	-	-	-	-
504 STEAM TRANSFERRED - CREDIT	OM504	F016		-	-	-	-	-
505 ELECTRIC EXPENSES	OM505	F016		-	-	-	-	-
506 MISC STEAM POWER EXPENSES	OM506	F016		-	-	-	-	-
507 RENTS	OM507	F016		-	-	-	-	-
509 ALLOWANCES	OM509	F017		-	-	-	-	-
Total Steam Production Operation Expense	OMPO		$	-	$ -	$ -	$ -	$ -
Steam Power Production Maintenance Expense								
510 MAINENANCE SUPV AND ENGINEERING	OM510	F017	$	-	-	-	-	-
511 MAINTENANCE OF STRUCTURES	OM511	F016		-	-	-	-	-
512 MAINTENANCE OF BOILER PLANT	OM512	F017		-	-	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	OM513	F017		-	-	-	-	-
514 MAINTENANCE OF MISC STEAM PLANT	OM514	F016		-	-	-	-	-
Total Steam Production Maintenance Expense	OMPM		$	-	$ -	$ -	$ -	$ -
Total Steam Production Operation and Maintenance Expenses	OMP			-	-	-	-	-

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Functionalization and Classification

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Pri & Sec. Distr Plant Demand	Pri & Sec. Distr Plant Customer	Customer Services Demand	Customer Services Customer	Meters Customer	Lighting Customer	Meter Reading Billing and Cust Acct Service Customer	Load Management Customer
Operation and Maintenance Expenses										
Steam Power Production Operations Expense										
500 OPERATION SUPV AND ENGINEERING	OM500	PPROD	-	-	-	-	-	-	-	-
501 FUEL	OM501	F017	-	-	-	-	-	-	-	-
502 STEAM EXPENSES	OM502	F016	-	-	-	-	-	-	-	-
503 STEAM FROM OTHER SOURCES	OM503	F016	-	-	-	-	-	-	-	-
504 STEAM TRANSFERRED - CREDIT	OM504	F016	-	-	-	-	-	-	-	-
505 ELECTRIC EXPENSES	OM505	F016	-	-	-	-	-	-	-	-
506 MISC STEAM POWER EXPENSES	OM506	F016	-	-	-	-	-	-	-	-
507 RENTS	OM507	F016	-	-	-	-	-	-	-	-
509 ALLOWANCES	OM509	F017	-	-	-	-	-	-	-	-
Total Steam Production Operation Expense	OMPO		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Steam Power Production Maintenance Expense										
510 MAINENANCE SUPV AND ENGINEERING	OM510	F017	-	-	-	-	-	-	-	-
511 MAINTENANCE OF STRUCTURES	OM511	F016	-	-	-	-	-	-	-	-
512 MAINTENANCE OF BOILER PLANT	OM512	F017	-	-	-	-	-	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	OM513	F017	-	-	-	-	-	-	-	-
514 MAINTENANCE OF MISC STEAM PLANT	OM514	F016	-	-	-	-	-	-	-	-
Total Steam Production Maintenance Expense	OMPM		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Steam Production Operation and Maintenance Expenses	OMP		-	-	-	-	-	-	-	-

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Functionalization and Classification

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Total System	Power Supply Demand	Power Supply Energy	Transmission Demand	Station Equipment Demand
Operation and Maintenance Expenses (Continued)							
Purchased Power							
555 PURCHASED POWER	OM555	OMPP	$ 81,726,510	$ 22,680,439	$ 59,046,071	-	-
556 SYSTEM CONTROL & LOAD DISPATCHING	OM556	OMPP	-	-	-	-	-
557 OTHER EXPENSES	OM557	OMPP	-	-	-	-	-
559 RENEWABLE ENERGY CR EXP	OM559	OMPP	-	-	-	-	-
Total Purchased Power	TPP		$ 81,726,510	$ 22,680,439	$ 59,046,071	$ -	$ -
Transmission Expenses							
560 OPERATION SUPERVISION AND ENG	OM560	PTRAN	$ -	-	-	-	-
561 LOAD DISPATCHING	OM561	PTRAN	-	-	-	-	-
562 STATION EXPENSES	OM562	PTRAN	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	OM563	PTRAN	-	-	-	-	-
564 UNDERGROUND LINE EXPENSES	OM564	PTRAN	-	-	-	-	-
565 TRANSMISION OF ELEC BY OTHERS	OM565	PTRAN	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	OM566	PTRAN	-	-	-	-	-
567 RENTS	OM567	PTRAN	-	-	-	-	-
568 MAINTENANCE SUPERVISION AND ENG	OM568	PTRAN	-	-	-	-	-
569 MAINTENANCE OF STRUCTURES	OM569	PTRAN	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	OM570	PTRAN	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	OM571	PTRAN	-	-	-	-	-
572 MAINT OF UNDERGROUND LINES	OM572	PTRAN	-	-	-	-	-
573 MAINT MISC	OM573	PTRAN	-	-	-	-	-
574 MAINT OF TRANS PLANT	OM574	PTRAN	-	-	-	-	-
Total Transmission Expenses			$ -	$ -	$ -	$ -	$ -
Distribution Operation Expense							
580 OPERATION SUPERVISION AND ENGI	OM580	PDIST	$ 71,617	-	-	-	537
581 LOAD DISPATCHING	OM581	P362	-	-	-	-	-
582 STATION EXPENSES	OM582	P362	149,280	-	-	-	149,280
583 OVERHEAD LINE EXPENSES	OM583	P365	1,808,962	-	-	-	-
584 UNDERGROUND LINE EXPENSES	OM584	P367	153,619	-	-	-	-
585 STREET LIGHTING EXPENSE	OM585	P371	-	-	-	-	-
586 METER EXPENSES	OM586	P370	1,782,477	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	OM586x	F012	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	P369	295,896	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST	1,058,340	-	-	-	7,930
588 MISC DISTR EXP -- MAPPING	OM588x	F015	-	-	-	-	-
589 RENTS	OM589	PDIST	-	-	-	-	-
Total Distribution Operation Expense	OMDO		$ 5,320,191	$ -	$ -	$ -	$ 157,747

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Functionalization and Classification

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Pri & Sec. Distr Plant Demand	Pri & Sec. Distr Plant Customer	Customer Services Demand	Customer Services Customer	Meters Customer	Lighting Customer	Meter Reading Billing and Cust Acct Service Customer	Load Management Customer
Operation and Maintenance Expenses (Continued)										
Purchased Power										
555 PURCHASED POWER	OM555	OMPP	-	-	-	-	-	-	-	-
556 SYSTEM CONTROL & LOAD DISPATCHING	OM556	OMPP	-	-	-	-	-	-	-	-
557 OTHER EXPENSES	OM557	OMPP	-	-	-	-	-	-	-	-
559 RENEWABLE ENERGY CR EXP	OM559	OMPP	-	-	-	-	-	-	-	-
Total Purchased Power	TPP		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transmission Expenses										
560 OPERATION SUPERVISION AND ENG	OM560	PTRAN	-	-	-	-	-	-	-	-
561 LOAD DISPATCHING	OM561	PTRAN	-	-	-	-	-	-	-	-
562 STATION EXPENSES	OM562	PTRAN	-	-	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	OM563	PTRAN	-	-	-	-	-	-	-	-
564 UNDERGROUND LINE EXPENSES	OM564	PTRAN	-	-	-	-	-	-	-	-
565 TRANSMISION OF ELEC BY OTHERS	OM565	PTRAN	-	-	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	OM566	PTRAN	-	-	-	-	-	-	-	-
567 RENTS	OM567	PTRAN	-	-	-	-	-	-	-	-
568 MAINTENANCE SUPERVISION AND ENG	OM568	PTRAN	-	-	-	-	-	-	-	-
569 MAINTENANCE OF STRUCTURES	OM569	PTRAN	-	-	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	OM570	PTRAN	-	-	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	OM571	PTRAN	-	-	-	-	-	-	-	-
572 MAINT OF UNDERGROUND LINES	OM572	PTRAN	-	-	-	-	-	-	-	-
573 MAINT MISC	OM573	PTRAN	-	-	-	-	-	-	-	-
574 MAINT OF TRANS PLANT	OM574	PTRAN	-	-	-	-	-	-	-	-
Total Transmission Expenses			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Operation Expense										
580 OPERATION SUPERVISION AND ENGI	OM580	PDIST	32,213	24,427	-	7,675	3,917	2,848	-	-
581 LOAD DISPATCHING	OM581	P362	-	-	-	-	-	-	-	-
582 STATION EXPENSES	OM582	P362	-	-	-	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	OM583	P365	1,097,616	711,346	-	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	OM584	P367	29,186	124,433	-	-	-	-	-	-
585 STREET LIGHTING EXPENSE	OM585	P371	-	-	-	-	-	-	-	-
586 METER EXPENSES	OM586	P370	-	-	-	-	1,782,477	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	OM586x	F012	-	-	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	P369	-	-	-	295,896	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST	476,033	360,983	-	113,424	57,879	42,091	-	-
588 MISC DISTR EXP -- MAPPING	OM588x	F015	-	-	-	-	-	-	-	-
589 RENTS	OM589	PDIST	-	-	-	-	-	-	-	-
Total Distribution Operation Expense	OMDO		$ 1,635,047	$ 1,221,189	$ -	$ 416,995	$ 1,844,273	$ 44,940	$ -	$ -

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Functionalization and Classification

12 Months Ended December 31, 2023

Description	Name	Allocation Vector		Total System	Power Supply Demand	Power Supply Energy	Transmission Demand	Station Equipment Demand
Operation and Maintenance Expenses (Continued)								
Distribution Maintenance Expense								
590 MAINTENANCE SUPERVISION AND EN	OM590	PDIST	$	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	OM592	P362		-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	OM593	P365		11,293,933	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	OM594	P367		49,738	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	OM595	P368		4,551	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OM596	P373		5,025	-	-	-	-
597 MAINTENANCE OF METERS	OM597	P370		-	-	-	-	-
598 MAINTENANCE OF MISC DISTR PLANT	OM598	PDIST		301,229	-	-	-	2,257
Total Distribution Maintenance Expense	OMDM		$	11,654,476	$ -	$ -	$ -	$ 2,257
Total Distribution Operation and Maintenance Expenses				16,974,667	-	-	-	160,004
Transmission and Distribution Expenses				16,974,667	-	-	-	160,004
Steam Production, Transmission and Distribution Expenses				16,974,667	-	-	-	160,004
Production, Purchased Power, Trans and Distr Expenses	OMSUB		$	98,701,177	$ 22,680,439	$ 59,046,071	$ -	$ 160,004
Customer Accounts Expense								
901 SUPERVISION/CUSTOMER ACCTS	OM901	F009	$	-	-	-	-	-
902 METER READING EXPENSES	OM902	F009		-	-	-	-	-
903 RECORDS AND COLLECTION	OM903	F009		3,308,276	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	OM904	F009		74,061	-	-	-	-
905 MISC CUST ACCOUNTS	OM903	F009		-	-	-	-	-
Total Customer Accounts Expense	OMCA		$	3,382,337	$ -	$ -	$ -	$ -
Customer Service Expense								
907 SUPERVISION	OM907	F010	$	110,185	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	OM908	F010		177,421	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	OM908x	F012		-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	OM909	F010		-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	OM909x	F012		-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	F010		172,589	-	-	-	-
911 SUPERVISION	OM911	F010		-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	OM912	F012		-	-	-	-	-
913 ADVERTISING EXPENSES	OM913	F012		60,882	-	-	-	-
914 SALES	OM914	F012		-	-	-	-	-
916 MISC SALES EXPENSE	OM916	F012		-	-	-	-	-
917 MISC SALES EXPENSE	OM917	F012		-	-	-	-	-
Total Customer Service Expense	OMCS		$	521,077	$ -	$ -	$ -	$ -
Sub-Total Transmission, Distribution, Cust Acct and Cust Service	OMSUB2			20,878,081	-	-	-	160,004

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Functionalization and Classification

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Pri & Sec. Distr Plant Demand	Pri & Sec. Distr Plant Customer	Customer Services Demand	Customer Services Customer	Meters Customer	Lighting Customer	Meter Reading Billing and Cust Acct Service Customer	Load Management Customer
Operation and Maintenance Expenses (Continued)										
Distribution Maintenance Expense										
590 MAINTENANCE SUPERVISION AND EN	OM590	PDIST	-	-	-	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	OM592	P362	-	-	-	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	OM593	P365	6,852,768	4,441,165	-	-	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	OM594	P367	9,450	40,288	-	-	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	OM595	P368	1,943	2,608	-	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OM596	P373	-	-	-	-	-	5,025	-	-
597 MAINTENANCE OF METERS	OM597	P370	-	-	-	-	-	-	-	-
598 MAINTENANCE OF MISC DISTR PLANT	OM598	PDIST	135,490	102,744	-	32,283	16,474	11,980	-	-
Total Distribution Maintenance Expense	OMDM		$ 6,999,651	$ 4,586,806	$ -	$ 32,283	$ 16,474	$ 17,005	$ -	$ -
Total Distribution Operation and Maintenance Expenses			8,634,698	5,807,996	-	449,279	1,860,746	61,945	-	-
Transmission and Distribution Expenses			8,634,698	5,807,996	-	449,279	1,860,746	61,945	-	-
Steam Production, Transmission and Distribution Expenses			8,634,698	5,807,996	-	449,279	1,860,746	61,945	-	-
Production, Purchased Power, Trans and Distr Expenses	OMSUB		$ 8,634,698	$ 5,807,996	$ -	$ 449,279	$ 1,860,746	$ 61,945	$ -	$ -
Customer Accounts Expense										
901 SUPERVISION/CUSTOMER ACCTS	OM901	F009	-	-	-	-	-	-	-	-
902 METER READING EXPENSES	OM902	F009	-	-	-	-	-	-	-	-
903 RECORDS AND COLLECTION	OM903	F009	-	-	-	-	-	-	3,308,276	-
904 UNCOLLECTIBLE ACCOUNTS	OM904	F009	-	-	-	-	-	-	74,061	-
905 MISC CUST ACCOUNTS	OM903	F009	-	-	-	-	-	-	-	-
Total Customer Accounts Expense	OMCA		$ -	$ -	$ -	$ -	$ -	$ -	$ 3,382,337	$ -
Customer Service Expense										
907 SUPERVISION	OM907	F010	-	-	-	-	-	-	110,185	-
908 CUSTOMER ASSISTANCE EXPENSES	OM908	F010	-	-	-	-	-	-	177,421	-
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	OM908x	F012	-	-	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	OM909	F010	-	-	-	-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	OM909x	F012	-	-	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	F010	-	-	-	-	-	-	172,589	-
911 SUPERVISION	OM911	F010	-	-	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	OM912	F012	-	-	-	-	-	-	-	-
913 ADVERTISING EXPENSES	OM913	F012	-	-	-	-	-	-	-	60,882
914 SALES	OM914	F012	-	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	OM916	F012	-	-	-	-	-	-	-	-
917 MISC SALES EXPENSE	OM917	F012	-	-	-	-	-	-	-	-
Total Customer Service Expense	OMCS		$ -	$ -	$ -	$ -	$ -	$ -	$ 460,195	$ 60,882
Sub-Total Transmission, Distribution, Cust Acct and Cust Service	OMSUB2		8,634,698	5,807,996	-	449,279	1,860,746	61,945	3,842,532	60,882

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Functionalization and Classification

12 Months Ended December 31, 2023

Description	Name	Allocation Vector		Total System	Power Supply Demand	Power Supply Energy	Transmission Demand	Station Equipment Demand
Operation and Maintenance Expenses (Continued)								
Administrative and General Expense								
920 ADMIN. & GEN. SALARIES-	OM920	OMSUB2	$	2,154,893	-	-	-	16,515
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB2		963,327	-	-	-	632
923 OUTSIDE SERVICES EMPLOYED	OM923	OMSUB2		65,339	-	-	-	501
924 PROPERTY INSURANCE	OM924	NTPLANT		-	-	-	-	-
925 INJURIES AND DAMAGES - INSURAN	OM925	LBSUB2		14,144	-	-	-	9
926 EMPLOYEE BENEFITS	OM926	LBSUB2		102,641	-	-	-	67
928 ASSOCIATED DUES	OM928	OMSUB2		42,216	-	-	-	324
929 DUPLICATE CHARGES - CREDIT	OM929	OMSUB2		(65,357)	-	-	-	(501)
930 MISCELLANEOUS GENERAL EXPENSES	OM930	OMSUB2		459,400	-	-	-	3,521
931 RENTS AND LEASES	OM931	NTPLANT		29,520	-	-	-	342
932 MAINTENANCE OF GENERAL PLANT	OM932	PGP		-	-	-	-	-
933 TRANSPORTATION EXPENSES	OM933	PGP		-	-	-	-	-
935 MAINT OF GENERAL PLANT	OM935	NTPLANT		806,465	-	-	-	9,348
Total Administrative and General Expense	OMAG		$	4,572,588	$ -	$ -	$ -	$ 30,757
Total Operation and Maintenance Expenses	TOM		$	107,177,179	$ 22,680,439	$ 59,046,071	$ -	$ 190,762
Operation and Maintenance Expenses Less Purchase Power	OMLPP		$	25,450,669	$ -	$ -	$ -	$ 190,762

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Functionalization and Classification

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Pri & Sec. Distr Plant Demand	Pri & Sec. Distr Plant Customer	Customer Services Demand	Customer Services Customer	Meters Customer	Lighting Customer	Meter Reading Billing and Cust Acct Service Customer	Load Management Customer
Operation and Maintenance Expenses (Continued)										
Administrative and General Expense										
920 ADMIN. & GEN. SALARIES-	OM920	OMSUB2	891,215	599,462	-	46,371	192,054	6,394	396,600	6,284
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB2	301,356	203,591	-	9,035	162,399	3,728	282,274	313
923 OUTSIDE SERVICES EMPLOYED	OM923	OMSUB2	27,023	18,176	-	1,406	5,823	194	12,025	191
924 PROPERTY INSURANCE	OM924	NTPLANT	-	-	-	-	-	-	-	-
925 INJURIES AND DAMAGES - INSURAN	OM925	LBSUB2	4,425	2,989	-	133	2,384	55	4,144	5
926 EMPLOYEE BENEFITS	OM926	LBSUB2	32,109	21,692	-	963	17,303	397	30,076	33
928 ASSOCIATED DUES	OM928	OMSUB2	17,460	11,744	-	908	3,762	125	7,770	123
929 DUPLICATE CHARGES - CREDIT	OM929	OMSUB2	(27,030)	(18,181)	-	(1,406)	(5,825)	(194)	(12,029)	(191)
930 MISCELLANEOUS GENERAL EXPENSES	OM930	OMSUB2	189,997	127,799	-	9,886	40,944	1,363	84,551	1,340
931 RENTS AND LEASES	OM931	NTPLANT	12,726	9,844	-	3,030	1,749	1,829	-	-
932 MAINTENANCE OF GENERAL PLANT	OM932	PGP	-	-	-	-	-	-	-	-
933 TRANSPORTATION EXPENSES	OM933	PGP	-	-	-	-	-	-	-	-
935 MAINT OF GENERAL PLANT	OM935	NTPLANT	347,653	268,920	-	82,790	47,789	49,964	-	-
Total Administrative and General Expense	OMAG		$ 1,796,932	$ 1,246,035	$ -	$ 153,117	$ 468,384	$ 63,854	$ 805,412	$ 8,097
Total Operation and Maintenance Expenses	TOM		$ 10,431,630	$ 7,054,031	$ -	$ 602,395	$ 2,329,130	$ 125,799	$ 4,647,944	$ 68,979
Operation and Maintenance Expenses Less Purchase Power	OMLPP		$ 10,431,630	$ 7,054,031	$ -	$ 602,395	$ 2,329,130	$ 125,799	$ 4,647,944	$ 68,979

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Functionalization and Classification

12 Months Ended December 31, 2023

Description	Name	Allocation Vector		Total System	Power Supply Demand	Power Supply Energy	Transmission Demand	Station Equipment Demand
Other Expenses								
Depreciation Expenses								
Steam Prod Plant	DEPRPP	PPROD		-	-	-	-	-
Transmission	DEPRTP	PTRAN		-	-	-	-	-
Dist-Structures	DEPRDP1	P361		-	-	-	-	-
Dist-Station	DEPRDP2	P362		-	-	-	-	-
Dist-Poles and Fixtures	DEPRDP3	P364		-	-	-	-	-
Dist-OH Conductor	DEPRDP4	P365		-	-	-	-	-
Dist-UG Conduit	DEPRDP5	P366		-	-	-	-	-
Dist-UG Conductor	DEPRDP6	P367		-	-	-	-	-
Dist-Line Transformers	DEPRDP7	P368		-	-	-	-	-
Dist-Services	DEPRDP8	P369		-	-	-	-	-
Dist-Meters	DEPRDP9	P370		-	-	-	-	-
Dist-Installations on Customer Premises	DEPRDP10	P371		-	-	-	-	-
Dist-Lighting & Signal Systems	DEPRDP11	P373		-	-	-	-	-
Distribution Plant	DEPRDP12	PDIST		10,944,925	-	-	-	82,012
General Plant	DEPRGP	PGP		519,724	-	-	-	3,894
Asset Retirement Costs	DEPRGP	PGP		-	-	-	-	-
AMORT Property Losses & Unrecover	DEPRLTEP	PT&D		470,772	-	-	-	3,528
AMORT ELECT PLANT ACQUISIT ADJ	DEPRAADJ	PDIST		-	-	-	-	-
Total Depreciation Expense	TDEPR		$	11,935,421	-	-	-	89,434
Property Taxes	PTAX	NTPLANT	$	-	-	-	-	-
Other Taxes	OT	NTPLANT	$	110,053	-	-	-	1,276
Interest -- LTD	INTLTD	NTPLANT	$	3,902,135	-	-	-	45,233
Interest -- Other	INTOTH	NTPLANT	$	71,879	-	-	-	833
Regulatory Liabilities	REGLIAB	NTPLANT	$	-	-	-	-	-
Other Deductions	DEDUCT	NTPLANT	$	141,356	-	-	-	1,639
Total Other Expenses	TOE		$	16,160,844	$ -	$ -	$ -	$ 138,414
Total Cost of Service (O&M + Other Expenses)			$	123,338,023	$ 22,680,439	$ 59,046,071	$ -	$ 329,175

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Functionalization and Classification

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Pri & Sec. Distr Plant Demand	Pri & Sec. Distr Plant Customer	Customer Services Demand	Customer Services Customer	Meters Customer	Lighting Customer	Meter Reading Billing and Cust Acct Service Customer	Load Management Customer
Other Expenses										
Depreciation Expenses										
Steam Prod Plant	DEPRPP	PPROD	-	-	-	-	-	-	-	-
Transmission	DEPRTP	PTRAN	-	-	-	-	-	-	-	-
Dist-Structures	DEPRDP1	P361	-	-	-	-	-	-	-	-
Dist-Station	DEPRDP2	P362	-	-	-	-	-	-	-	-
Dist-Poles and Fixtures	DEPRDP3	P364	-	-	-	-	-	-	-	-
Dist-OH Conductor	DEPRDP4	P365	-	-	-	-	-	-	-	-
Dist-UG Conduit	DEPRDP5	P366	-	-	-	-	-	-	-	-
Dist-UG Conductor	DEPRDP6	P367	-	-	-	-	-	-	-	-
Dist-Line Transformers	DEPRDP7	P368	-	-	-	-	-	-	-	-
Dist-Services	DEPRDP8	P369	-	-	-	-	-	-	-	-
Dist-Meters	DEPRDP9	P370	-	-	-	-	-	-	-	-
Dist-Installations on Customer Premises	DEPRDP10	P371	-	-	-	-	-	-	-	-
Dist-Lighting & Signal Systems	DEPRDP11	P373	-	-	-	-	-	-	-	-
Distribution Plant	DEPRDP12	PDIST	4,922,940	3,733,136	-	1,172,986	598,561	435,291	-	-
General Plant	DEPRGP	PGP	233,768	177,269	-	55,700	28,423	20,670	-	-
Asset Retirement Costs	DEPRGP	PGP	-	-	-	-	-	-	-	-
AMORT Property Losses & Unrecover	DEPRLTEP	PT&D	211,749	160,573	-	50,453	25,746	18,723	-	-
AMORT ELECT PLANT ACQUISIT ADJ	DEPRAADJ	PDIST	-	-	-	-	-	-	-	-
Total Depreciation Expense	TDEPR		5,368,457	4,070,978	-	1,279,139	652,729	474,684	-	-
Property Taxes	PTAX	NTPLANT	-	-	-	-	-	-	-	-
Other Taxes	OT	NTPLANT	47,442	36,698	-	11,298	6,522	6,818	-	-
Interest -- LTD	INTLTD	NTPLANT	1,682,142	1,301,186	-	400,587	231,233	241,754	-	-
Interest -- Other	INTOTH	NTPLANT	30,986	23,968	-	7,379	4,259	4,453	-	-
Regulatory Liabilities	REGLIAB	NTPLANT	-	-	-	-	-	-	-	-
Other Deductions	DEDUCT	NTPLANT	60,936	47,136	-	14,511	8,376	8,758	-	-
Total Other Expenses	TOE		$ 7,189,963	$ 5,479,966	$ -	$ 1,712,915	$ 903,119	$ 736,467	$ -	$ -
Total Cost of Service (O&M + Other Expenses)			$ 17,621,593	$ 12,533,997	$ -	$ 2,315,310	$ 3,232,249	$ 862,266	$ 4,647,944	$ 68,979

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Functionalization and Classification

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Total System	Power Supply Demand	Power Supply Energy	Transmission Demand	Station Equipment Demand
Labor Expenses							
Steam Power Production Operations Expense							
500 OPERATION SUPV AND ENGINEERING	LB500	PPROD	$ -	-	-	-	-
501 FUEL	LB501	F017	-	-	-	-	-
502 STEAM EXPENSES	LB502	F016	-	-	-	-	-
503 STEAM FROM OTHER SOURCES	LB503	F016	-	-	-	-	-
504 STEAM TRANSFERRED - CREDIT	LB504	F016	-	-	-	-	-
505 ELECTRIC EXPENSES	LB505	F016	-	-	-	-	-
506 MISC STEAM POWER EXPENSES	LB506	F016	-	-	-	-	-
507 RENTS	LB507	F016	-	-	-	-	-
509 ALLOWANCES	LB509	F017	-	-	-	-	-
Total Steam Production Operation Expense	LBPO		$ -	$ -	$ -	$ -	$ -
Steam Power Production Maintenance Expense							
510 MAINENANCE SUPV AND ENGINEERING	LB510	F017	$ -	-	-	-	-
511 MAINTENANCE OF STRUCTURES	LB511	F016	-	-	-	-	-
512 MAINTENANCE OF BOILER PLANT	LB512	F017	-	-	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	LB513	F017	-	-	-	-	-
514 MAINTENANCE OF MISC STEAM PLANT	LB514	F016	-	-	-	-	-
Total Steam Production Maintenance Expense	LBPM		$ -	$ -	$ -	$ -	$ -
Total Steam Production Operation and Maintenance Expenses	LBP		-	-	-	-	-

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Functionalization and Classification

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Pri & Sec. Distr Plant Demand	Pri & Sec. Distr Plant Customer	Customer Services Demand	Customer Services Customer	Meters Customer	Lighting Customer	Meter Reading Billing and Cust Acct Service Customer	Load Management Customer
Labor Expenses										
Steam Power Production Operations Expense										
500 OPERATION SUPV AND ENGINEERING	LB500	PPROD	-	-	-	-	-	-	-	-
501 FUEL	LB501	F017	-	-	-	-	-	-	-	-
502 STEAM EXPENSES	LB502	F016	-	-	-	-	-	-	-	-
503 STEAM FROM OTHER SOURCES	LB503	F016	-	-	-	-	-	-	-	-
504 STEAM TRANSFERRED - CREDIT	LB504	F016	-	-	-	-	-	-	-	-
505 ELECTRIC EXPENSES	LB505	F016	-	-	-	-	-	-	-	-
506 MISC STEAM POWER EXPENSES	LB506	F016	-	-	-	-	-	-	-	-
507 RENTS	LB507	F016	-	-	-	-	-	-	-	-
509 ALLOWANCES	LB509	F017	-	-	-	-	-	-	-	-
Total Steam Production Operation Expense	LBPO		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Steam Power Production Maintenance Expense										
510 MAINENANCE SUPV AND ENGINEERING	LB510	F017	-	-	-	-	-	-	-	-
511 MAINTENANCE OF STRUCTURES	LB511	F016	-	-	-	-	-	-	-	-
512 MAINTENANCE OF BOILER PLANT	LB512	F017	-	-	-	-	-	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	LB513	F017	-	-	-	-	-	-	-	-
514 MAINTENANCE OF MISC STEAM PLANT	LB514	F016	-	-	-	-	-	-	-	-
Total Steam Production Maintenance Expense	LBPM		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Steam Production Operation and Maintenance Expenses	LBP		-	-	-	-	-	-	-	-

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Functionalization and Classification

12 Months Ended December 31, 2023

Description	Name	Allocation Vector		Total System	Power Supply Demand	Power Supply Energy	Transmission Demand	Station Equipment Demand
Labor Expenses (Continued)								
Purchased Power								
555 PURCHASED POWER	LB555	OMPP	$	-	-	-	-	-
557 OTHER EXPENSES	LB557	OMPP			-	-	-	-
Total Purchased Power Labor	LBPP		$	-	$ -	$ -	$ -	$ -
Transmission Labor Expenses								
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	$	-	-	-	-	-
561 LOAD DISPATCHING	LB561	PTRAN		-	-	-	-	-
562 STATION EXPENSES	LB562	PTRAN		-	-	-	-	-
563 OVERHEAD LINE EXPENSES	LB563	PTRAN		-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	LB566	PTRAN		-	-	-	-	-
568 MAINTENACE SUPERVISION AND ENG	LB568	PTRAN		-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN		-	-	-	-	-
571 MAINT OF OVERHEAD LINES	LB571	PTRAN		-	-	-	-	-
Total Transmission Labor Expenses			$	-	$ -	$ -	$ -	$ -
Distribution Operation Labor Expense								
580 OPERATION SUPERVISION AND ENGI	LB580	PDIST	$	70,901	-	-	-	531
581 LOAD DISPATCHING	LB581	P362		-	-	-	-	-
582 STATION EXPENSES	LB582	P362		-	-	-	-	-
583 OVERHEAD LINE EXPENSES	LB583	P365		439,933	-	-	-	-
584 UNDERGROUND LINE EXPENSES	LB584	P367		15,350	-	-	-	-
585 STREET LIGHTING EXPENSE	LB585	P371		-	-	-	-	-
586 METER EXPENSES	LB586	P370		1,486,708	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	F012		-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	P369		-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST		507,449	-	-	-	3,802
589 RENTS	LB589	PDIST		-	-	-	-	-
Total Distribution Operation Labor Expense	LBDO		$	2,520,341	$ -	$ -	$ -	$ 4,334

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Functionalization and Classification

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Pri & Sec. Distr Plant Demand	Pri & Sec. Distr Plant Customer	Customer Services Demand	Customer Services Customer	Meters Customer	Lighting Customer	Meter Reading Billing and Cust Acct Service Customer	Load Management Customer
Labor Expenses (Continued)										
Purchased Power										
555 PURCHASED POWER	LB555	OMPP	-	-	-	-	-	-	-	-
557 OTHER EXPENSES	LB557	OMPP	-	-	-	-	-	-	-	-
Total Purchased Power Labor	LBPP		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transmission Labor Expenses										
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	-	-	-	-	-	-	-	-
561 LOAD DISPATCHING	LB561	PTRAN	-	-	-	-	-	-	-	-
562 STATION EXPENSES	LB562	PTRAN	-	-	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	LB563	PTRAN	-	-	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	LB566	PTRAN	-	-	-	-	-	-	-	-
568 MAINTENACE SUPERVISION AND ENG	LB568	PTRAN	-	-	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	-	-	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	-	-	-	-	-	-	-	-
Total Transmission Labor Expenses			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Operation Labor Expense										
580 OPERATION SUPERVISION AND ENGI	LB580	PDIST	31,891	24,183	-	7,599	3,877	2,820	-	-
581 LOAD DISPATCHING	LB581	P362	-	-	-	-	-	-	-	-
582 STATION EXPENSES	LB582	P362	-	-	-	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	LB583	P365	266,936	172,997	-	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	LB584	P367	2,916	12,434	-	-	-	-	-	-
585 STREET LIGHTING EXPENSE	LB585	P371	-	-	-	-	-	-	-	-
586 METER EXPENSES	LB586	P370	-	-	-	-	1,486,708	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	F012	-	-	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	P369	-	-	-	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	228,247	173,083	-	54,384	27,752	20,182	-	-
589 RENTS	LB589	PDIST	-	-	-	-	-	-	-	-
Total Distribution Operation Labor Expense	LBDO		$ 529,990	$ 382,696	$ -	$ 61,983	$ 1,518,337	$ 23,002	$ -	$ -

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Functionalization and Classification

12 Months Ended December 31, 2023

Description	Name	Allocation Vector		Total System	Power Supply Demand	Power Supply Energy	Transmission Demand	Station Equipment Demand
Labor Expenses (Continued)								
Distribution Maintenance Labor Expense								
590 MAINTENANCE SUPERVISION AND EN	LB590	PDIST	$	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	LB592	P362		-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	LB593	P365		3,633,211	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	LB594	P367		40,991	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	LB595	P368		-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	P373		3,532	-	-	-	-
597 MAINTENANCE OF METERS	LB597	P370		-	-	-	-	-
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST		215,963	-	-	-	1,618
Total Distribution Maintenance Labor Expense	LBDM		$	3,893,697	$ -	$ -	$ -	$ 1,618
Total Distribution Operation and Maintenance Labor Expenses				6,414,038	-	-	-	5,952
Transmission and Distribution Labor Expenses				6,414,038	-	-	-	5,952
Purchased Power, Transmission and Distribution Labor Expenses	LBSUB		$	6,414,038	$ -	$ -	$ -	$ 5,952
Customer Accounts Expense								
901 SUPERVISION/CUSTOMER ACCTS	LB901	F009	$	-	-	-	-	-
902 METER READING EXPENSES	LB902	F009		-	-	-	-	-
903 RECORDS AND COLLECTION	LB903	F009		2,304,689	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	LB904	F009		-	-	-	-	-
905 MISC CUST ACCOUNTS	LB903	F009		-	-	-	-	-
Total Customer Accounts Labor Expense	LBCA		$	2,304,689	$ -	$ -	$ -	$ -
Customer Service Expense								
907 SUPERVISION	LB907	F010	$	110,091	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	LB908	F010		138,859	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB908x	F012		-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	LB909	F010		-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	LB909x	F012		-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	LB910	F010		105,993	-	-	-	-
911 SUPERVISION	LB911	F010		-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	LB912	F012		-	-	-	-	-
913 WATER HEATER - HEAT PUMP PROGRAM	LB913	F012		2,947	-	-	-	-
915 MDSE-JOBBING-CONTRACT	LB915	F012		-	-	-	-	-
916 MISC SALES EXPENSE	LB916	F012		-	-	-	-	-
Total Customer Service Labor Expense	LBCS		$	357,890	$ -	$ -	$ -	$ -
Sub-Total Trans, Distr, Cust Acct and Cust Service Labor Exp	LBSUB2			9,076,617	-	-	-	5,952

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Functionalization and Classification

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Pri & Sec. Distr Plant Demand	Pri & Sec. Distr Plant Customer	Customer Services Demand	Customer Services Customer	Meters Customer	Lighting Customer	Meter Reading Billing and Cust Acct Service Customer	Load Management Customer
Labor Expenses (Continued)										
Distribution Maintenance Labor Expense										
590 MAINTENANCE SUPERVISION AND EN	LB590	PDIST	-	-	-	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	LB592	P362	-	-	-	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	LB593	P365	2,204,507	1,428,704	-	-	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	LB594	P367	7,788	33,203	-	-	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	LB595	P368	-	-	-	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	P373	-	-	-	-	-	3,532	-	-
597 MAINTENANCE OF METERS	LB597	P370	-	-	-	-	-	-	-	-
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST	97,138	73,661	-	23,145	11,811	8,589	-	-
Total Distribution Maintenance Labor Expense	LBDM		$ 2,309,433	$ 1,535,569	$ -	$ 23,145	$ 11,811	$ 12,121	$ -	$ -
Total Distribution Operation and Maintenance Labor Expenses			2,839,423	1,918,265	-	85,128	1,530,148	35,123	-	-
Transmission and Distribution Labor Expenses			2,839,423	1,918,265	-	85,128	1,530,148	35,123	-	-
Purchased Power, Transmission and Distribution Labor Expenses	LBSUB		$ 2,839,423	$ 1,918,265	$ -	$ 85,128	$ 1,530,148	$ 35,123	$ -	$ -
Customer Accounts Expense										
901 SUPERVISION/CUSTOMER ACCTS	LB901	F009	-	-	-	-	-	-	-	-
902 METER READING EXPENSES	LB902	F009	-	-	-	-	-	-	-	-
903 RECORDS AND COLLECTION	LB903	F009	-	-	-	-	-	-	2,304,689	-
904 UNCOLLECTIBLE ACCOUNTS	LB904	F009	-	-	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	LB903	F009	-	-	-	-	-	-	-	-
Total Customer Accounts Labor Expense	LBCA		$ -	$ -	$ -	$ -	$ -	$ -	$ 2,304,689	$ -
Customer Service Expense										
907 SUPERVISION	LB907	F010	-	-	-	-	-	-	110,091	-
908 CUSTOMER ASSISTANCE EXPENSES	LB908	F010	-	-	-	-	-	-	138,859	-
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB908x	F012	-	-	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	LB909	F010	-	-	-	-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	LB909x	F012	-	-	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	LB910	F010	-	-	-	-	-	-	105,993	-
911 SUPERVISION	LB911	F010	-	-	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	LB912	F012	-	-	-	-	-	-	-	-
913 WATER HEATER - HEAT PUMP PROGRAM	LB913	F012	-	-	-	-	-	-	-	2,947
915 MDSE-JOBBING-CONTRACT	LB915	F012	-	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	LB916	F012	-	-	-	-	-	-	-	-
Total Customer Service Labor Expense	LBCS		$ -	$ -	$ -	$ -	$ -	$ -	$ 354,943	$ 2,947
Sub-Total Trans, Distr, Cust Acct and Cust Service Labor Exp	LBSUB2		2,839,423	1,918,265	-	85,128	1,530,148	35,123	2,659,632	2,947

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Functionalization and Classification

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Total System	Power Supply Demand	Power Supply Energy	Transmission Demand	Station Equipment Demand
Labor Expenses (Continued)							
Administrative and General Expense							
920 ADMIN. & GEN. SALARIES-	LB920	OMSUB2	$ 2,149,136	-	-	-	16,470
921 OFFICE SUPPLIES AND EXPENSES	LB921	LBSUB2	-	-	-	-	-
923 OUTSIDE SERVICES EMPLOYED	LB923	OMSUB2	-	-	-	-	-
924 PROPERTY INSURANCE	LB924	NTPLANT	-	-	-	-	-
925 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB2	17,685	-	-	-	12
926 EMPLOYEE BENEFITS	LB926	LBSUB2	69,920	-	-	-	46
928 REGULATORY COMMISSION EXPENSES	LB928	OMSUB2	42,216	-	-	-	324
929 DUPLICATE CHARGES-CR	LB929	OMSUB2	-	-	-	-	-
930 MISCELLANEOUS GENERAL EXPENSES	LB930	OMSUB2	65,526	-	-	-	502
931 RENTS AND LEASES	LB931	NTPLANT	-	-	-	-	-
935 MAINTENANCE OF GENERAL PLANT	LB935	PGP	155,523	-	-	-	1,165
950 PAYROLL GENERAL LEDGER DEFAULT	LB950	PGP	-	-	-	-	-
Total Administrative and General Expense	LBAG		$ 2,500,006	$ -	$ -	$ -	$ 18,519
Total Operation and Maintenance Expenses	TLB		$ 11,576,623	$ -	$ -	$ -	$ 24,471
Operation and Maintenance Expenses Less Purchase Power	LBLPP		$ 11,576,623	$ -	$ -	$ -	$ 24,471

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Functionalization and Classification

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Pri & Sec. Distr Plant Demand	Pri & Sec. Distr Plant Customer	Customer Services Demand	Customer Services Customer	Meters Customer	Lighting Customer	Meter Reading Billing and Cust Acct Service Customer	Load Management Customer
Labor Expenses (Continued)										
Administrative and General Expense										
920 ADMIN. & GEN. SALARIES-	LB920	OMSUB2	888,834	597,860	-	46,248	191,540	6,376	395,540	6,267
921 OFFICE SUPPLIES AND EXPENSES	LB921	LBSUB2	-	-	-	-	-	-	-	-
923 OUTSIDE SERVICES EMPLOYED	LB923	OMSUB2	-	-	-	-	-	-	-	-
924 PROPERTY INSURANCE	LB924	NTPLANT	-	-	-	-	-	-	-	-
925 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB2	5,532	3,738	-	166	2,981	68	5,182	6
926 EMPLOYEE BENEFITS	LB926	LBSUB2	21,873	14,777	-	656	11,787	271	20,488	23
928 REGULATORY COMMISSION EXPENSES	LB928	OMSUB2	17,460	11,744	-	908	3,762	125	7,770	123
929 DUPLICATE CHARGES-CR	LB929	OMSUB2	-	-	-	-	-	-	-	-
930 MISCELLANEOUS GENERAL EXPENSES	LB930	OMSUB2	27,100	18,228	-	1,410	5,840	194	12,060	191
931 RENTS AND LEASES	LB931	NTPLANT	-	-	-	-	-	-	-	-
935 MAINTENANCE OF GENERAL PLANT	LB935	PGP	69,953	53,046	-	16,668	8,505	6,185	-	-
950 PAYROLL GENERAL LEDGER DEFAULT	LB950	PGP	-	-	-	-	-	-	-	-
Total Administrative and General Expense	LBAG		$ 1,030,752	$ 699,393	$ -	$ 66,055	$ 224,417	$ 13,220	$ 441,040	$ 6,610
Total Operation and Maintenance Expenses	TLB		$ 3,870,174	$ 2,617,659	$ -	$ 151,183	$ 1,754,564	$ 48,343	$ 3,100,672	$ 9,557
Operation and Maintenance Expenses Less Purchase Power	LBLPP		$ 3,870,174	$ 2,617,659	$ -	$ 151,183	$ 1,754,564	$ 48,343	$ 3,100,672	$ 9,557

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Functionalization and Classification

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Total System	Power Supply Demand	Power Supply Energy	Transmission Demand	Station Equipment Demand
Functional Vectors							
Station Equipment	F001		1.000000	0.000000	0.000000	0.000000	1.000000
Poles, Towers and Fixtures	F002		1.000000	0.000000	0.000000	0.000000	0.000000
Overhead Conductors and Devices	F003		1.000000	0.000000	0.000000	0.000000	0.000000
Underground Conductors and Devices	F004		1.000000	0.000000	0.000000	0.000000	0.000000
Line Transformers	F005		1.000000	0.000000	0.000000	0.000000	0.000000
Services	F006		1.000000	0.000000	0.000000	0.000000	0.000000
Meters	F007		1.000000	0.000000	0.000000	0.000000	0.000000
Street Lighting	F008		1.000000	0.000000	0.000000	0.000000	0.000000
Meter Reading	F009		1.000000	0.000000	0.000000	0.000000	0.000000
Billing	F010		1.000000	0.000000	0.000000	0.000000	0.000000
Transmission	F011		1.000000	0.000000	0.000000	1.000000	0.000000
Load Management	F012		1.000000	0.000000	0.000000	0.000000	0.000000
Purchased Power Expenses	OMPP		1.000000	0.277516	0.722484	-	-
Intallations on Customer Premises - Plant in Service	F013		1.00000	-	-	-	-
Intallations on Customer Premises - Accum Depr	F014		1.00000	-	-	-	-
Mapping	F015		1.000000	0.000000	0.000000	0.000000	0.000000
Production - Demand	F016		1.000000	1.000000	0.000000	0.000000	0.000000
Production - Energy	F017		1.000000	0.000000	1.000000	0.000000	0.000000

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Functionalization and Classification

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Pri & Sec. Distr Plant		Customer Services		Meters	Lighting	Meter Reading Billing and Cust Acct Service	Load Management
			Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer
Functional Vectors										
Station Equipment	F001		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Poles, Towers and Fixtures	F002		0.606765	0.393235	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Overhead Conductors and Devices	F003		0.606765	0.393235	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Underground Conductors and Devices	F004		0.189990	0.810010	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Line Transformers	F005		0.426910	0.573090	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Services	F006		0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
Meters	F007		0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
Street Lighting	F008		0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
Meter Reading	F009		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
Billing	F010		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
Transmission	F011		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Load Management	F012		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
Purchased Power Expenses	OMPP		-	-	-	-	-	-	-	-
Intallations on Customer Premises - Plant in Service	F013		-	-	-	-	-	1.00000	-	-
Intallations on Customer Premises - Accum Depr	F014		-	-	-	-	-	1.00000	-	-
Mapping	F015		0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Production - Demand	F016		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Production - Energy	F017		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

EXHIBIT JW – 5
COST OF SERVICE STUDY
ALLOCATION TO RATE CLASSES
AND RETURNS

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Class Allocation

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Total System	Residential Service 10	Residential Off Peak ETS 11	Commercial Service < 50 KW 20	Commercial Off Peak ETS 22	Large Power Loads 50 KW and Over 40	Large Power Rate 500 KW and Over 46
Plant in Service									
Production & Purchase Power									
Demand	PLPPD	PPDA	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Energy	PLPPE	PPEA	-	$ -	$ -	$ -	$ -	$ -	$ -
Total Purchase Power	PLPPT		$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transmission									
Demand	PLTD	TA1	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Station Equipment									
Demand	PLSED	SA1	$ 2,296,524	$ 1,714,094	$ -	$ 111,098	$ -	$ 140,158	$ 182,915
Primary & Secondary Distribution Plant									
Demand	PLDPD	DA1	$ 137,854,156	$ 113,567,030	$ -	$ 2,548,590	$ -	$ 6,017,927	$ 4,232,441
Customer	PLDPC	C01	104,536,784	$ 95,031,107	$ -	$ 7,163,814	$ -	$ 304,087	$ 15,797
Total Primary Distribution Plant	PLD		$ 242,390,941	$ 208,598,137	$ -	$ 9,712,403	$ -	$ 6,322,014	$ 4,248,238
Customer Services									
Demand	PLCSD	CSA	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer	PLCSC	SERV	32,846,423	$ 27,482,172	$ 20,557	$ 4,661,354	$ 171	$ 87,939	$ -
Total Customer Services			$ 32,846,423	$ 27,482,172	$ 20,557	$ 4,661,354	$ 171	$ 87,939	$ -
Meters									
Customer	PLMC	C03	$ 16,761,135	$ 14,222,533	$ 106,388	$ 1,793,886	$ 1,483	$ 122,366	$ 6,357
Lighting Systems									
Customer	PLLSC	C04	$ 12,189,191	$ -	$ -	$ -	$ -	$ -	$ -
Meter Reading, Billing and Customer Service									
Customer	PLMRBC	C05	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Load Management									
Customer	PLCSC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	PLT		$ 306,484,214	$ 252,016,936	$ 126,945	$ 16,278,740	$ 1,655	$ 6,672,477	$ 4,437,510

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Class Allocation

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Large Power Rate 500 kW and Over 47	Schools, Churches, Halls & Parks 50	All Electric Schools AES 52	Outdoor Lighting OL
Plant in Service						
Production & Purchase Power						
Demand	PLPPD	PPDA	$ -	$ -	$ -	$ -
Energy	PLPPE	PPEA	$ -	$ -	$ -	$ -
Total Purchase Power	PLPPT		$ -	$ -	$ -	$ -
Transmission						
Demand	PLTD	TA1	$ -	$ -	$ -	$ -
Station Equipment						
Demand	PLSED	SA1	$ 118,413	$ 15,916	$ 13,930	$ -
Primary & Secondary Distribution Plant						
Demand	PLDPD	DA1	$ 3,327,811	$ 5,359,561	$ 1,529,582	$ 1,271,213
Customer	PLDPC	C01	$ 11,848	$ 1,964,717	$ 45,416	$ -
Total Primary Distribution Plant	PLD		$ 3,339,659	$ 7,324,278	$ 1,574,998	$ 1,271,213
Customer Services						
Demand	PLCSD	CSA	$ -	$ -	$ -	$ -
Customer	PLCSC	SERV	$ -	$ 568,179	$ 26,050	$ -
Total Customer Services			$ -	$ 568,179	$ 26,050	$ -
Meters						
Customer	PLMC	C03	$ 4,768	$ 491,984	$ 11,372	$ -
Lighting Systems						
Customer	PLLSC	C04	$ -	$ -	$ -	$ 12,189,191
Meter Reading, Billing and Customer Service						
Customer	PLMRBC	C05	$ -	$ -	$ -	$ -
Load Management						
Customer	PLCSC	C06	$ -	$ -	$ -	$ -
Total	PLT		$ 3,462,839	$ 8,400,358	$ 1,626,351	$ 13,460,404

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Class Allocation

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Total System	Residential Service 10	Residential Off Peak ETS 11	Commercial Service < 50 KW 20	Commercial Off Peak ETS 22	Large Power Loads 50 KW and Over 40	Large Power Rate 500 KW and Over 46
Net Utility Plant									
Production & Purchase Power									
Demand	NPPPD	PPDA	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Energy	NPPPE	PPEA	-	$ -	$ -	$ -	$ -	$ -	$ -
Total Purchase Power	NPPPT		-	$ -	$ -	$ -	$ -	$ -	$ -
Transmission									
Demand	NPTD	TA1	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Station Equipment									
Demand	NPSED	SA1	$ 2,189,056	$ 1,633,881	$ -	$ 105,899	$ -	$ 133,599	$ 174,355
Primary Distribution Plant									
Demand	NPDPD	DA1	$ 81,408,066	$ 67,065,604	$ -	$ 1,505,038	$ -	$ 3,553,812	$ 2,499,416
Customer	NPDPC	C01	62,971,516	$ 57,245,427	$ -	$ 4,315,382	$ -	$ 183,178	$ 9,516
Total Primary Distribution Plant			$ 144,379,582	$ 124,311,031	$ -	$ 5,820,420	$ -	$ 3,736,990	$ 2,508,931
Customer Services									
Demand	NPCSD	CSA	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer	NPCSC	SERV	19,386,615	$ 16,220,527	$ 12,133	$ 2,751,224	$ 101	$ 51,904	$ -
Total Customer Services			$ 19,386,615	$ 16,220,527	$ 12,133	$ 2,751,224	$ 101	$ 51,904	$ -
Meters									
Customer	NPMC	C03	$ 11,190,614	$ 9,495,709	$ 71,030	$ 1,197,692	$ 990	$ 81,698	$ 4,244
Lighting Systems									
Customer	NPLSC	C04	$ 11,699,806	$ -	$ -	$ -	$ -	$ -	$ -
Meter Reading, Billing and Customer Service									
Customer	NPMRBC	C05	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Load Management									
Customer	NPCSC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	NPT		$ 188,845,672	$ 151,661,148 0.80	$ 83,163	$ 9,875,235	$ 1,091	$ 4,004,191	$ 2,687,531

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Class Allocation

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Large Power Rate 500 kW and Over 47	Schools, Churches, Halls & Parks 50	All Electric Schools AES 52	Outdoor Lighting OL
Net Utility Plant						
Production & Purchase Power						
Demand	NPPPD	PPDA	$ -	$ -	$ -	$ -
Energy	NPPPE	PPEA	$ -	$ -	$ -	$ -
Total Purchase Power	NPPPT		$ -	$ -	$ -	$ -
Transmission						
Demand	NPTD	TA1	$ -	$ -	$ -	$ -
Station Equipment						
Demand	NPSED	SA1	$ 112,872	$ 15,172	$ 13,278	$ -
Primary Distribution Plant						
Demand	NPDPD	DA1	$ 1,965,198	$ 3,165,023	$ 903,276	$ 750,699
Customer	NPDPC	C01	$ 7,137	$ 1,183,519	$ 27,358	$ -
Total Primary Distribution Plant			$ 1,972,335	$ 4,348,541	$ 930,634	$ 750,699
Customer Services						
Demand	NPCSD	CSA	$ -	$ -	$ -	$ -
Customer	NPCSC	SERV	$ -	$ 335,351	$ 15,375	$ -
Total Customer Services			$ -	$ 335,351	$ 15,375	$ -
Meters						
Customer	NPMC	C03	$ 3,183	$ 328,474	$ 7,593	$ -
Lighting Systems						
Customer	NPLSC	C04	$ -	$ -	$ -	$ 11,699,806
Meter Reading, Billing and Customer Service						
Customer	NPMRBC	C05	$ -	$ -	$ -	$ -
Load Management						
Customer	NPCSC	C06	$ -	$ -	$ -	$ -
Total	NPT		$ 2,088,389	$ 5,027,537	$ 966,880	$ 12,450,505

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Class Allocation

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Total System	Residential Service 10	Residential Off Peak ETS 11	Commercial Service < 50 KW 20	Commercial Off Peak ETS 22	Large Power Loads 50 KW and Over 40	Large Power Rate 500 KW and Over 46
Net Cost Rate Base									
Production & Purchase Power									
Demand	RBPPD	PPDA	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Energy	RBPPE	PPEA	-	$ -	$ -	$ -	$ -	$ -	$ -
Total Purchase Power	RBPPT		-	$ -	$ -	$ -	$ -	$ -	$ -
Transmission									
Demand	RBTD	TA1	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Station Equipment									
Demand	RBSED	SA1	$ 2,202,013	$ 1,643,552	$ -	$ 106,526	$ -	$ 134,390	$ 175,388
Primary Distribution Plant									
Demand	RBDPD	DA1	$ 82,058,476	$ 67,601,426	$ -	$ 1,517,063	$ -	$ 3,582,206	$ 2,519,385
Customer	RBDPC	C01	63,357,679	$ 57,596,475	$ -	$ 4,341,846	$ -	$ 184,301	$ 9,574
Total Primary Distribution Plant			$ 145,416,155	$ 125,197,901	$ -	$ 5,858,908	$ -	$ 3,766,507	$ 2,528,959
Customer Services									
Demand	RBCSD	CSA	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer	RBCSC	SERV	19,306,195	$ 16,153,241	$ 12,083	$ 2,739,811	$ 101	$ 51,688	$ -
Total Customer Services			$ 19,306,195	$ 16,153,241	$ 12,083	$ 2,739,811	$ 101	$ 51,688	$ -
Meters									
Customer	RBMC	C03	$ 11,402,293	$ 9,675,328	$ 72,373	$ 1,220,347	$ 1,009	$ 83,243	$ 4,324
Lighting Systems									
Customer	RBLSC	C04	$ 11,657,744	$ -	$ -	$ -	$ -	$ -	$ -
Meter Reading, Billing and Customer Service									
Customer	RBMRBC	C05	$ 580,993	$ 528,162	$ -	$ 39,815	$ -	$ 1,690	$ 88
Load Management									
Customer	RBCSC	C06	$ 8,622	$ 7,838	$ -	$ 591	$ -	$ 25	$ 1
Total	RBT		$ 190,574,016	$ 153,206,023	$ 84,456	$ 9,965,999	$ 1,110	$ 4,037,543	$ 2,708,760
			1.00	0.80	0.00	0.05	0.00	0.02	0.01

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Class Allocation

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Large Power Rate 500 kW and Over 47	Schools, Churches, Halls & Parks 50	All Electric Schools AES 52	Outdoor Lighting OL
Net Cost Rate Base						
Production & Purchase Power						
Demand	RBPPD	PPDA	$ -	$ -	$ -	$ -
Energy	RBPPE	PPEA	$ -	$ -	$ -	$ -
Total Purchase Power	RBPPT		$ -	$ -	$ -	$ -
Transmission						
Demand	RBTD	TA1	$ -	$ -	$ -	$ -
Station Equipment						
Demand	RBSED	SA1	$ 113,540	$ 15,261	$ 13,357	$ -
Primary Distribution Plant						
Demand	RBDPD	DA1	$ 1,980,899	$ 3,190,309	$ 910,493	$ 756,697
Customer	RBDPC	C01	$ 7,181	$ 1,190,776	$ 27,525	$ -
Total Primary Distribution Plant			$ 1,988,079	$ 4,381,086	$ 938,018	$ 756,697
Customer Services						
Demand	RBCSD	CSA	$ -	$ -	$ -	$ -
Customer	RBCSC	SERV	$ -	$ 333,960	$ 15,312	$ -
Total Customer Services			$ -	$ 333,960	$ 15,312	$ -
Meters						
Customer	RBMC	C03	$ 3,243	$ 334,687	$ 7,736	$ -
Lighting Systems						
Customer	RBLSC	C04	$ -	$ -	$ -	$ 11,657,744
Meter Reading, Billing and Customer Service						
Customer	RBMRBC	C05	$ 66	$ 10,919	$ 252	$ -
Load Management						
Customer	RBCSC	C06	$ 1	$ 162	$ 4	$ -
Total	RBT		$ 2,104,929	$ 5,076,076	$ 974,679	$ 12,414,441
			0.01	0.03	0.01	0.07

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Class Allocation

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Total System	Residential Service 10	Residential Off Peak ETS 11	Commercial Service < 50 KW 20	Commercial Off Peak ETS 22	Large Power Loads 50 KW and Over 40	Large Power Rate 500 KW and Over 46
Operation and Maintenance Expenses									
Production & Purchase Power									
Demand	OMPPD	PPDA	$ 22,680,439	$ 17,295,543	$ -	$ 1,120,997	$ -	$ 1,414,220	$ 1,215,413
Energy	OMPPE	PPEA	59,046,071	$ 38,018,962	$ 218,569	$ 3,912,648	$ 1,526	$ 4,936,019	$ 5,205,004
Total Purchase Power	OMPPT		81,726,510	$ 55,314,505	$ 218,569	$ 5,033,645	$ 1,526	$ 6,350,240	$ 6,420,417
Transmission									
Demand	OMTD	TOMA	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Station Equipment									
Demand	OMSED	SOMA	$ 190,762	$ 142,382	$ -	$ 9,228	$ -	$ 11,642	$ 15,194
Primary Distribution Plant									
Demand	OMDPD	DOM	$ 10,431,630	$ 8,593,787	$ -	$ 192,856	$ -	$ 455,386	$ 320,275
Customer	OMDPC	C01	7,054,031	$ 6,412,598	$ -	$ 483,406	$ -	$ 20,519	$ 1,066
Total Primary Distribution Plant			$ 17,485,661	$ 15,006,384	$ -	$ 676,262	$ -	$ 475,905	$ 321,341
Customer Services									
Demand	OMCSD	SERV	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer	OMCSC	SERV	602,395	$ 504,016	$ 377	$ 85,488	$ 3	$ 1,613	$ -
Total Customer Services			$ 602,395	$ 504,016	$ 377	$ 85,488	$ 3	$ 1,613	$ -
Meters									
Customer	OMMC	C03	$ 2,329,130	$ 1,976,365	$ 14,784	$ 249,279	$ 206	$ 17,004	$ 883
Lighting Systems									
Customer	OMLSC	C04	$ 125,799	$ -	$ -	$ -	$ -	$ -	$ -
Meter Reading, Billing and Customer Service									
Customer	OMMRBC	C05	$ 4,647,944	$ 4,225,300	$ -	$ 318,519	$ -	$ 13,520	$ 702
Load Management									
Customer	OMCSC	C06	$ 68,979	$ 62,707	$ -	$ 4,727	$ -	$ 201	$ 10
Total	OMT		$ 107,177,179	$ 77,231,659	$ 233,730	$ 6,377,148	$ 1,735	$ 6,870,125	$ 6,758,548

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Class Allocation

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Large Power Rate 500 kW and Over 47	Schools, Churches, Halls & Parks 50	All Electric Schools AES 52	Outdoor Lighting OL
Operation and Maintenance Expenses						
Production & Purchase Power						
Demand	OMPPD	PPDA	$ 1,333,108	$ 160,600	$ 140,558	$ -
Energy	OMPPE	PPEA	$ 3,421,288	$ 1,494,778	$ 654,981	$ 1,182,296
Total Purchase Power	OMPPT		$ 4,754,396	$ 1,655,378	$ 795,540	$ 1,182,296
Transmission						
Demand	OMTD	TOMA	$ -	$ -	$ -	$ -
Station Equipment						
Demand	OMSED	SOMA	$ 9,836	$ 1,322	$ 1,157	$ -
Primary Distribution Plant						
Demand	OMDPD	DOM	$ 251,820	$ 405,566	$ 115,746	$ 96,195
Customer	OMDPC	C01	$ 799	$ 132,577	$ 3,065	$ -
Total Primary Distribution Plant			$ 252,620	$ 538,143	$ 118,810	$ 96,195
Customer Services						
Demand	OMCSD	SERV	$ -	$ -	$ -	$ -
Customer	OMCSC	SERV	$ -	$ 10,420	$ 478	$ -
Total Customer Services			$ -	$ 10,420	$ 478	$ -
Meters						
Customer	OMMC	C03	$ 662	$ 68,366	$ 1,580	$ -
Lighting Systems						
Customer	OMLSC	C04	$ -	$ -	$ -	$ 125,799
Meter Reading, Billing and Customer Service						
Customer	OMMRBC	C05	$ 527	$ 87,356	$ 2,019	$ -
Load Management						
Customer	OMCSC	C06	$ 8	$ 1,296	$ 30	$ -
Total	OMT		$ 5,018,049	$ 2,362,282	$ 919,615	$ 1,404,289

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Class Allocation

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Total System	Residential Service 10	Residential Off Peak ETS 11	Commercial Service < 50 KW 20	Commercial Off Peak ETS 22	Large Power Loads 50 KW and Over 40	Large Power Rate 500 KW and Over 46
Labor Expenses									
Production & Purchase Power									
Demand	LBPPD	PPDA	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Energy	LBPPE	PPEA	-	$ -	$ -	$ -	$ -	$ -	$ -
Total Purchase Power	LBPPT		-	$ -	$ -	$ -	$ -	$ -	$ -
Transmission									
Demand	LBTD	TOMA	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Station Equipment									
Demand	LBSED	SOMA	$ 24,471	$ 18,265	$ -	$ 1,184	$ -	$ 1,493	$ 1,949
Primary Distribution Plant									
Demand	LBDPD	DOM	$ 3,870,174	$ 3,188,327	$ -	$ 71,550	$ -	$ 168,950	$ 118,823
Customer	LBDPC	C01	2,617,659	$ 2,379,631	$ -	$ 179,386	$ -	$ 7,615	$ 396
Total Primary Distribution Plant			$ 6,487,833	$ 5,567,959	$ -	$ 250,936	$ -	$ 176,564	$ 119,219
Customer Services									
Demand	LBCSD	SERV	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer	LBCSC	SERV	151,183	$ 126,493	$ 95	$ 21,455	$ 1	$ 405	$ -
Total Customer Services			$ 151,183	$ 126,493	$ 95	$ 21,455	$ 1	$ 405	$ -
Meters									
Customer	LBMC	C03	$ 1,754,564	$ 1,488,822	$ 11,137	$ 187,785	$ 155	$ 12,809	$ 665
Lighting Systems									
Customer	LBLSC	C04	$ 48,343	$ -	$ -	$ -	$ -	$ -	$ -
Meter Reading, Billing and Customer Service									
Customer	LBMRBC	C05	$ 3,100,672	$ 2,818,723	$ -	$ 212,486	$ -	$ 9,020	$ 469
Load Management									
Customer	LBCSC	C06	$ 9,557	$ 8,688	$ -	$ 655	$ -	$ 28	$ 1
Total	LBT		$ 11,576,623	$ 10,028,950	$ 11,231	$ 674,501	$ 156	$ 200,319	$ 122,303

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Class Allocation

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Large Power Rate 500 kW and Over 47	Schools, Churches, Halls & Parks 50	All Electric Schools AES 52	Outdoor Lighting OL
Labor Expenses						
Production & Purchase Power						
Demand	LBPPD	PPDA	$ -	$ -	$ -	$ -
Energy	LBPPE	PPEA	$ -	$ -	$ -	$ -
Total Purchase Power	LBPPT		$ -	$ -	$ -	$ -
Transmission						
Demand	LBTD	TOMA	$ -	$ -	$ -	$ -
Station Equipment						
Demand	LBSED	SOMA	$ 1,262	$ 170	$ 148	$ -
Primary Distribution Plant						
Demand	LBDPD	DOM	$ 93,426	$ 150,467	$ 42,942	$ 35,689
Customer	LBDPC	C01	$ 297	$ 49,198	$ 1,137	$ -
Total Primary Distribution Plant			$ 93,723	$ 199,664	$ 44,079	$ 35,689
Customer Services						
Demand	LBCSD	SERV	$ -	$ -	$ -	$ -
Customer	LBCSC	SERV	$ -	$ 2,615	$ 120	$ -
Total Customer Services			$ -	$ 2,615	$ 120	$ -
Meters						
Customer	LBMC	C03	$ 499	$ 51,501	$ 1,190	$ -
Lighting Systems						
Customer	LBLSC	C04	$ -	$ -	$ -	$ 48,343
Meter Reading, Billing and Customer Service						
Customer	LBMRBC	C05	$ 351	$ 58,276	$ 1,347	$ -
Load Management						
Customer	LBCSC	C06	$ 1	$ 180	$ 4	$ -
Total	LBT		$ 95,836	$ 312,405	$ 46,889	$ 84,032

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Class Allocation

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Total System	Residential Service 10	Residential Off Peak ETS 11	Commercial Service < 50 KW 20	Commercial Off Peak ETS 22	Large Power Loads 50 KW and Over 40	Large Power Rate 500 KW and Over 46
Depreciation Expenses									
Production & Purchase Power									
Demand	DPPPD	PPDA	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Energy	DPPPE	PPEA	-	$ -	$ -	$ -	$ -	$ -	$ -
Total Purchase Power	DPPPT		-	$ -	$ -	$ -	$ -	$ -	$ -
Transmission									
Demand	DPTD	TA1	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Station Equipment									
Demand	DPSED	SA1	$ 89,434	$ 66,752	$ -	$ 4,326	$ -	$ 5,458	$ 7,123
Primary Distribution Plant									
Demand	DPDPD	DA1	$ 5,368,457	$ 4,422,643	$ -	$ 99,250	$ -	$ 234,356	$ 164,824
Customer	DPDPC	C01	4,070,978	$ 3,700,798	$ -	$ 278,981	$ -	$ 11,842	$ 615
Total Primary Distribution Plant			$ 9,439,435	$ 8,123,442	$ -	$ 378,230	$ -	$ 246,198	$ 165,439
Customer Services									
Demand	DPCSD	SERV	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer	DPCSC	SERV	1,279,139	$ 1,070,239	$ 801	$ 181,527	$ 7	$ 3,425	$ -
Total Customer Services			$ 1,279,139	$ 1,070,239	$ 801	$ 181,527	$ 7	$ 3,425	$ -
Meters									
Customer	DPMC	C03	$ 652,729	$ 553,868	$ 4,143	$ 69,859	$ 58	$ 4,765	$ 248
Lighting Systems									
Customer	DPLSC	C04	$ 474,684	$ -	$ -	$ -	$ -	$ -	$ -
Meter Reading, Billing and Customer Service									
Customer	DPMRBC	C05	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Load Management									
Customer	DPCSC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	DPT		$ 11,935,421	$ 9,814,301	$ 4,944	$ 633,943	$ 64	$ 259,846	$ 172,810

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Class Allocation

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Large Power Rate 500 kW and Over 47	Schools, Churches, Halls & Parks 50	All Electric Schools AES 52	Outdoor Lighting OL
Depreciation Expenses						
Production & Purchase Power						
Demand	DPPPD	PPDA	$ -	$ -	$ -	$ -
Energy	DPPPE	PPEA	$ -	$ -	$ -	$ -
Total Purchase Power	DPPPT		$ -	$ -	$ -	$ -
Transmission						
Demand	DPTD	TA1	$ -	$ -	$ -	$ -
Station Equipment						
Demand	DPSED	SA1	$ 4,611	$ 620	$ 542	$ -
Primary Distribution Plant						
Demand	DPDPD	DA1	$ 129,595	$ 208,717	$ 59,567	$ 49,505
Customer	DPDPC	C01	$ 461	$ 76,512	$ 1,769	$ -
Total Primary Distribution Plant			$ 130,056	$ 285,230	$ 61,335	$ 49,505
Customer Services						
Demand	DPCSD	SERV	$ -	$ -	$ -	$ -
Customer	DPCSC	SERV	$ -	$ 22,127	$ 1,014	$ -
Total Customer Services			$ -	$ 22,127	$ 1,014	$ -
Meters						
Customer	DPMC	C03	$ 186	$ 19,159	$ 443	$ -
Lighting Systems						
Customer	DPLSC	C04	$ -	$ -	$ -	$ 474,684
Meter Reading, Billing and Customer Service						
Customer	DPMRBC	C05	$ -	$ -	$ -	$ -
Load Management						
Customer	DPCSC	C06	$ -	$ -	$ -	$ -
Total	DPT		$ 134,853	$ 327,135	$ 63,335	$ 524,189

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Class Allocation

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Total System	Residential Service 10	Residential Off Peak ETS 11	Commercial Service < 50 KW 20	Commercial Off Peak ETS 22	Large Power Loads 50 KW and Over 40	Large Power Rate 500 KW and Over 46
Property Taxes									
Production & Purchase Power									
Demand	PTPPD	PPDA	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Energy	PTPPE	PPEA	-	$ -	$ -	$ -	$ -	$ -	$ -
Total Purchase Power	PTPPT		-	$ -	$ -	$ -	$ -	$ -	$ -
Transmission									
Demand	PTTD	TOMA	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Station Equipment									
Demand	PTSED	SOMA	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Primary Distribution Plant									
Demand	PTDPD	DOM	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer	PTDPC	C01	-	$ -	$ -	$ -	$ -	$ -	$ -
Total Primary Distribution Plant			$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Services									
Demand	PTCSD	SERV	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer	PTCSC	SERV	-	$ -	$ -	$ -	$ -	$ -	$ -
Total Customer Services			$ -	$ -	$ -	$ -	$ -	$ -	$ -
Meters									
Customer	PTMC	C03	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Lighting Systems									
Customer	PTLSC	C04	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Meter Reading, Billing and Customer Service									
Customer	PTMRBC	C05	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Load Management									
Customer	PTCSC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	PTT		$ -	$ -	$ -	$ -	$ -	$ -	$ -

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Class Allocation

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Large Power Rate 500 kW and Over 47	Schools, Churches, Halls & Parks 50	All Electric Schools AES 52	Outdoor Lighting OL
Property Taxes						
Production & Purchase Power						
Demand	PTPPD	PPDA	$ -	$ -	$ -	$ -
Energy	PTPPE	PPEA	$ -	$ -	$ -	$ -
Total Purchase Power	PTPPT		$ -	$ -	$ -	$ -
Transmission						
Demand	PTTD	TOMA	$ -	$ -	$ -	$ -
Station Equipment						
Demand	PTSED	SOMA	$ -	$ -	$ -	$ -
Primary Distribution Plant						
Demand	PTDPD	DOM	$ -	$ -	$ -	$ -
Customer	PTDPC	C01	$ -	$ -	$ -	$ -
Total Primary Distribution Plant			$ -	$ -	$ -	$ -
Customer Services						
Demand	PTCSD	SERV	$ -	$ -	$ -	$ -
Customer	PTCSC	SERV	$ -	$ -	$ -	$ -
Total Customer Services			$ -	$ -	$ -	$ -
Meters						
Customer	PTMC	C03	$ -	$ -	$ -	$ -
Lighting Systems						
Customer	PTLSC	C04	$ -	$ -	$ -	$ -
Meter Reading, Billing and Customer Service						
Customer	PTMRBC	C05	$ -	$ -	$ -	$ -
Load Management						
Customer	PTCSC	C06	$ -	$ -	$ -	$ -
Total	PTT		$ -	$ -	$ -	$ -

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Class Allocation

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Total System	Residential Service 10	Residential Off Peak ETS 11	Commercial Service < 50 KW 20	Commercial Off Peak ETS 22	Large Power Loads 50 KW and Over 40	Large Power Rate 500 KW and Over 46
Other Taxes									
Production & Purchase Power									
Demand	OTPPD	PPDA	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Energy	OTPPE	PPEA	-	$ -	$ -	$ -	$ -	$ -	$ -
Total Purchase Power	OTPPT		-	$ -	$ -	$ -	$ -	$ -	$ -
Transmission									
Demand	OTTD	TOMA	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Station Equipment									
Demand	OTSED	SOMA	$ 1,276	$ 952	$ -	$ 62	$ -	$ 78	$ 102
Primary Distribution Plant									
Demand	OTDPD	DOM	$ 47,442	$ 39,084	$ -	$ 877	$ -	$ 2,071	$ 1,457
Customer	OTDPC	C01	36,698	$ 33,361	$ -	$ 2,515	$ -	$ 107	$ 6
Total Primary Distribution Plant			$ 84,140	$ 72,444	$ -	$ 3,392	$ -	$ 2,178	$ 1,462
Customer Services									
Demand	OTCSD	SERV	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer	OTCSC	SERV	11,298	$ 9,453	$ 7	$ 1,603	$ 0	$ 30	$ -
Total Customer Services			$ 11,298	$ 9,453	$ 7	$ 1,603	$ 0	$ 30	$ -
Meters									
Customer	OTMC	C03	$ 6,522	$ 5,534	$ 41	$ 698	$ 1	$ 48	$ 2
Lighting Systems									
Customer	OTLSC	C04	$ 6,818	$ -	$ -	$ -	$ -	$ -	$ -
Meter Reading, Billing and Customer Service									
Customer	OTMRBC	C05	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Load Management									
Customer	OTCSC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	OTT		$ 110,053	$ 88,383	$ 48	$ 5,755	$ 1	$ 2,334	$ 1,566

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Class Allocation

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Large Power Rate 500 kW and Over 47	Schools, Churches, Halls & Parks 50	All Electric Schools AES 52	Outdoor Lighting OL
Other Taxes						
Production & Purchase Power						
Demand	OTPPD	PPDA	$ -	$ -	$ -	$ -
Energy	OTPPE	PPEA	$ -	$ -	$ -	$ -
Total Purchase Power	OTPPT		$ -	$ -	$ -	$ -
Transmission						
Demand	OTTD	TOMA	$ -	$ -	$ -	$ -
Station Equipment						
Demand	OTSED	SOMA	$ 66	$ 9	$ 8	$ -
Primary Distribution Plant						
Demand	OTDPD	DOM	$ 1,145	$ 1,844	$ 526	$ 437
Customer	OTDPC	C01	$ 4	$ 690	$ 16	$ -
Total Primary Distribution Plant			$ 1,149	$ 2,534	$ 542	$ 437
Customer Services						
Demand	OTCSD	SERV	$ -	$ -	$ -	$ -
Customer	OTCSC	SERV	$ -	$ 195	$ 9	$ -
Total Customer Services			$ -	$ 195	$ 9	$ -
Meters						
Customer	OTMC	C03	$ 2	$ 191	$ 4	$ -
Lighting Systems						
Customer	OTLSC	C04	$ -	$ -	$ -	$ 6,818
Meter Reading, Billing and Customer Service						
Customer	OTMRBC	C05	$ -	$ -	$ -	$ -
Load Management						
Customer	OTCSC	C06	$ -	$ -	$ -	$ -
Total	OTT		$ 1,217	$ 2,930	$ 563	$ 7,256

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Class Allocation

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Total System	Residential Service 10	Residential Off Peak ETS 11	Commercial Service < 50 KW 20	Commercial Off Peak ETS 22	Large Power Loads 50 KW and Over 40	Large Power Rate 500 KW and Over 46
Cost of Service Summary -- Unadjusted Results									
Operating Revenues									
Total Sales of Electric Energy	REVUC	R01	$ 115,951,618	$ 79,408,477	$ 253,733	$ 8,211,160	$ 1,553	$ 7,903,197	$ 7,615,206
Other Electric Revenues		MISCSERV	$ 3,457,324	$ 2,892,698	$ 2,164	$ 490,641	$ 18	$ 9,256	$ -
Total Operating Revenues	TOR		$ 119,408,943	$ 82,301,175	$ 255,897	$ 8,701,802	$ 1,571	$ 7,912,453	$ 7,615,206
Operating Expenses									
Operation and Maintenance Expenses			$ 107,177,179	$ 77,231,659	$ 233,730	$ 6,377,148	$ 1,735	$ 6,870,125	$ 6,758,548
Depreciation and Amortization Expenses			11,935,421	9,814,301	4,944	633,943	64	259,846	172,810
Property Taxes		NPT	-	-	-	-	-	-	-
Other Taxes			110,053	88,383	48	5,755	1	2,334	1,566
Total Operating Expenses	TOE		$ 119,222,653	$ 87,134,343	$ 238,722	$ 7,016,847	$ 1,800	$ 7,132,305	$ 6,932,924
Utility Operating Margin	TOM		$ 186,290	$ (4,833,168)	$ 17,176	$ 1,684,955	$ (229)	$ 780,149	$ 682,282
Net Cost Rate Base			$ 190,574,016	$ 153,206,023	$ 84,456	$ 9,965,999	$ 1,110	$ 4,037,543	$ 2,708,760
Rate of Return			**0.10%**	**-3.15%**	**20.34%**	**16.91%**	**-20.67%**	**19.32%**	**25.19%**
Unitized Rate of Return			**1.00**	**(32.27)**	**208.04**	**172.96**	**(211.43)**	**197.67**	**257.67**

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Class Allocation

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Large Power Rate 500 kW and Over 47	Schools, Churches, Halls & Parks 50	All Electric Schools AES 52	Outdoor Lighting OL
Cost of Service Summary -- Unadjusted Results						
Operating Revenues						
Total Sales of Electric Energy	REVUC	R01	$ 5,633,627	$ 2,919,244	$ 969,767	$ 3,035,655
Other Electric Revenues		MISCSERV	$ -	$ 59,805	$ 2,742	$ -
Total Operating Revenues	TOR		$ 5,633,627	$ 2,979,049	$ 972,509	$ 3,035,655
Operating Expenses						
Operation and Maintenance Expenses			$ 5,018,049	$ 2,362,282	$ 919,615	$ 1,404,289
Depreciation and Amortization Expenses			134,853	327,135	63,335	524,189
Property Taxes		NPT	-	-	-	-
Other Taxes			1,217	2,930	563	7,256
Total Operating Expenses	TOE		$ 5,154,119	$ 2,692,347	$ 983,513	$ 1,935,734
Utility Operating Margin	TOM		$ 479,507	$ 286,702	$ (11,004)	$ 1,099,921
Net Cost Rate Base			$ 2,104,929	$ 5,076,076	$ 974,679	$ 12,414,441
Rate of Return			**22.78%**	**5.65%**	**-1.13%**	**8.86%**
Unitized Rate of Return			**233.04**	**57.78**	**(11.55)**	**90.64**

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Class Allocation

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Total System	Residential Service 10	Residential Off Peak ETS 11	Commercial Service < 50 KW 20	Commercial Off Peak ETS 22	Large Power Loads 50 KW and Over 40	Large Power Rate 500 KW and Over 46
Cost of Service Summary -- Adjusted Results									
Operating Revenues									
Total Operating Revenue -- Actual			$ 119,408,943	$ 82,301,175	$ 255,897	$ 8,701,802	$ 1,571	$ 7,912,453	$ 7,615,206
Pro-Forma Adjustments:									
1 To Remove Fuel Adjustment Clause Revenue		E01	$ (10,697,269)	$ (6,761,824)	$ (36,930)	$ (678,037)	$ (258)	$ (833,996)	$ (1,088,742)
2 To Remove Environmental Surcharge Revenue		12CP	$ (10,846,789)	$ (8,095,893)	$ -	$ (524,729)	$ -	$ (661,984)	$ (863,933)
3 To Normalize Year-End Customers			$ (201,804)	$ 47,005	$ -	$ 19,699	$ -	$ (225,916)	$ -
4 Proposed Increase			$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Pro Forma Adjustments			$ (21,745,862)	$ (14,810,713)	$ (36,930)	$ (1,183,067)	$ (258)	$ (1,721,896)	$ (1,952,675)
Total Pro-Forma Operating Revenue			$ 97,663,081	$ 67,490,462	$ 218,968	$ 7,518,735	$ 1,313	$ 6,190,557	$ 5,662,531
Operating Expenses									
Total Operating Expenses -- Actual	TOE		$ 119,222,653	$ 87,134,343	$ 238,722	$ 7,016,847	$ 1,800	$ 7,132,305	$ 6,932,924
Pro-Forma Adjustments:									
1 To Remove Fuel Expense Recoverable through the FAC		E01	$ (9,903,961)	$ (6,260,368)	$ (34,191)	$ (627,754)	$ (239)	$ (772,147)	$ (1,008,001)
2 To Remove Expenses Recoverable through the ES (Energy)		12CP	$ (11,043,657)	$ (8,242,833)	$ -	$ (534,253)	$ -	$ (673,999)	$ (879,613)
3 Year End Customers			$ (162,877)	$ 27,003	$ -	$ 12,325	$ -	$ (168,231)	$ -
4 Retirement Plan & 401(k)		LBT	$ (175,668)	$ (152,183)	$ (170)	$ (10,235)	$ (2)	$ (3,040)	$ (1,856)
5 Employee Healthcare		LBT	$ (182,519)	$ (158,118)	$ (177)	$ (10,634)	$ (2)	$ (3,158)	$ (1,928)
6 Employee Life Insurance Premiums		LBT	$ (35,012)	$ (30,331)	$ (34)	$ (2,040)	$ (0)	$ (606)	$ (370)
7 Donations, Promotional Advertising, & Dues		OMT	$ (265,254)	$ (191,141)	$ (578)	$ (15,783)	$ (4)	$ (17,003)	$ (16,727)
8 Wages & Salaries		LBT	$ 812,582	$ 703,949	$ 788	$ 47,344	$ 11	$ 14,061	$ 8,585
9 Board of Directors Fees		OMT	$ (44,376)	$ (31,977)	$ (97)	$ (2,640)	$ (1)	$ (2,844)	$ (2,798)
11 Rate Case Expenses		OMT	$ 17,000	$ 12,250	$ 37	$ 1,012	$ 0	$ 1,090	$ 1,072
12 Depreciation Expense		DPT	$ 747,923	$ 615,005	$ 310	$ 39,725	$ 4	$ 16,283	$ 10,829
13 Interest		RBT	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14 GTCC		RBT	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Pro Forma Adjustments			$ (20,235,818)	$ (13,708,745)	$ (34,112)	$ (1,102,933)	$ (234)	$ (1,609,595)	$ (1,890,808)
Total Pro-forma Operating Expenses			$ 98,986,835	$ 73,425,598	$ 204,609	$ 5,913,914	$ 1,566	$ 5,522,709	$ 5,042,116
Utility Operating Margin -- Pro-Forma			$ (1,323,754)	$ (5,935,136)	$ 14,358	$ 1,604,821	$ (253)	$ 667,848	$ 620,415
Net Cost Rate Base			$ 190,574,016	$ 153,206,023	$ 84,456	$ 9,965,999	$ 1,110	$ 4,037,543	$ 2,708,760
Pro-forma Rate Base Adjustments									
<reserved>		RBT	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Pro-forma Rate Base			$ 190,574,016	$ 153,206,023	$ 84,456	$ 9,965,999	$ 1,110	$ 4,037,543	$ 2,708,760
Rate of Return			**-0.69%**	**-3.87%**	**17.00%**	**16.10%**	**-22.84%**	**16.54%**	**22.90%**
Unitized Rate of Return			**1.00**	**5.58**	**(24.48)**	**(23.18)**	**32.88**	**(23.81)**	**(32.97)**

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Class Allocation

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Large Power Rate 500 kW and Over 47	Schools, Churches, Halls & Parks 50	All Electric Schools AES 52	Outdoor Lighting OL
Cost of Service Summary -- Adjusted Results						
Operating Revenues						
Total Operating Revenue -- Actual			$ 5,633,627	$ 2,979,049	$ 972,509	$ 3,035,655
Pro-Forma Adjustments:						
1 To Remove Fuel Adjustment Clause Revenue		E01	$ (704,863)	$ (265,852)	$ (116,491)	$ (210,276)
2 To Remove Environmental Surcharge Revenue		12CP	$ (559,280)	$ (75,176)	$ (65,794)	$ -
3 To Normalize Year-End Customers			$ -	$ (5,340)	$ (37,251)	$ -
4 Proposed Increase			$ -	$ -	$ -	$ -
Total Pro Forma Adjustments			$ (1,264,143)	$ (346,368)	$ (219,537)	$ (210,276)
Total Pro-Forma Operating Revenue			$ 4,369,484	$ 2,632,681	$ 752,972	$ 2,825,379
Operating Expenses						
Total Operating Expenses -- Actual	TOE		$ 5,154,119	$ 2,692,347	$ 983,513	$ 1,935,734
Pro-Forma Adjustments:						
1 To Remove Fuel Expense Recoverable through the FAC		E01	$ (652,590)	$ (246,137)	$ (107,852)	$ (194,682)
2 To Remove Expenses Recoverable through the ES (Energy)		12CP	$ (569,431)	$ (76,540)	$ (66,988)	$ -
3 Year End Customers			$ -	$ (3,329)	$ (30,645)	$ -
4 Retirement Plan & 401(k)		LBT	$ (1,454)	$ (4,741)	$ (712)	$ (1,275)
5 Employee Healthcare		LBT	$ (1,511)	$ (4,925)	$ (739)	$ (1,325)
6 Employee Life Insurance Premiums		LBT	$ (290)	$ (945)	$ (142)	$ (254)
7 Donations, Promotional Advertising, & Dues		OMT	$ (12,419)	$ (5,846)	$ (2,276)	$ (3,475)
8 Wages & Salaries		LBT	$ 6,727	$ 21,928	$ 3,291	$ 5,898
9 Board of Directors Fees		OMT	$ (2,078)	$ (978)	$ (381)	$ (581)
11 Rate Case Expenses		OMT	$ 796	$ 375	$ 146	$ 223
12 Depreciation Expense		DPT	$ 8,450	$ 20,500	$ 3,969	$ 32,848
13 Interest		RBT	$ -	$ -	$ -	$ -
14 GTCC		RBT	$ -	$ -	$ -	$ -
Total Pro Forma Adjustments			$ (1,223,800)	$ (300,638)	$ (202,329)	$ (162,624)
Total Pro-forma Operating Expenses			$ 3,930,319	$ 2,391,709	$ 781,184	$ 1,773,110
Utility Operating Margin -- Pro-Forma			$ 439,164	$ 240,972	$ (28,212)	$ 1,052,270
Net Cost Rate Base			$ 2,104,929	$ 5,076,076	$ 974,679	$ 12,414,441
Pro-forma Rate Base Adjustments						
<reserved>		RBT	$ -	$ -	$ -	$ -
Pro-forma Rate Base			$ 2,104,929	$ 5,076,076	$ 974,679	$ 12,414,441
Rate of Return			**20.86%**	**4.75%**	**-2.89%**	**8.48%**
Unitized Rate of Return			**(30.04)**	**(6.83)**	**4.17**	**(12.20)**

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Class Allocation

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Total System	Residential Service 10	Residential Off Peak ETS 11	Commercial Service < 50 KW 20	Commercial Off Peak ETS 22	Large Power Loads 50 KW and Over 40	Large Power Rate 500 KW and Over 46
Allocation Factors									
Energy Allocation Factors									
Energy Usage by Class	E01	Energy	1.000000	0.632108	0.003452	0.063384	0.000024	0.077963	0.101778
Demand Allocation Factors									
Purchase Power -- Average 12 CP	D01	12CP	1.000000	0.746386	-	0.048376	-	0.061030	0.079649
Station Equipment -- Maximum Class Demand	D02	NCP	1.000000	0.720623	0.007711	0.046278	0.000053	0.057795	0.082332
Primary Distribution Plant -- Maximum Class Demand	D03	NCP	1.000000	0.720623	0.007711	0.046278	0.000053	0.057795	0.082332
Services	SERV		1.000000	0.836687	0.000626	0.141914	0.000005	0.002677	-
Misc. Service Revenue	MISCSERV		1.000000	0.836687	0.000626	0.141914	0.000005	0.002677	-
Residential & Commercial Rev	RCRev		79,662,210	79,408,477	253,733				
Customer Allocation Factors									
Primary Distribution Plant -- Average Number of Customers	C01	Cust03	1.000000	0.909069	-	0.068529	-	0.002909	0.000151
Customer Services -- Average Number of Customers	C02	Cust02	1.000000	0.902878	0.006754	0.068062	0.000056	0.002889	0.000150
Meter Costs -- Weighted Cost of Meters	C03		1.000000	0.848542	0.006347	0.107026	0.000089	0.007301	0.000379
Lighting Systems -- Lighting Customers	C04	Cust04	1.000000	-	-	-	-	-	-
Meter Reading and Billing -- Weighted Cost	C05	Cust05	1.000000	0.909069	-	0.068529	-	0.002909	0.000151
Load Management	C06	Cust06	1.000000	0.909069	-	0.068529	-	0.002909	0.000151
Other Allocation Factors									
Rev	R01		115,951,618	79,408,477	253,733	8,211,160	1,553	7,903,197	7,615,206
Energy	E01		926,179,996	576,919,032	3,316,676	59,372,503	23,150	74,901,660	97,780,556
Loss Factor			0.050	0.050	0.000	0.025	0.000	-	-
Energy Including Losses	Energy		960,727,701	607,283,192	3,316,676	60,894,875	23,150	74,901,660	97,780,556
Customers (Monthly Bills)			639,648	577,524	4,320	43,536	36	1,848	96
Average Customers (Bills/12)	Cust01		53,304	48,127	360	3,628	3	154	8
Average Customers (Lighting = Lights)	Cust02		53,304	48,127	360	3,628	3	154	8
Average Customers (Lighting =45 Lights per Cust)	Cust03		52,941	48,127	-	3,628	-	154	8
Lighting	Cust04		1	-	-	-	-	-	-
Average Customers	Cust05		52,941	48,127	-	3,628	-	154	8
Load Management	Cust06		52,941	48,127	-	3,628	-	154	8
Winter CP Demands	WCP		1,739,778	1,323,983	-	79,197	-	99,518	132,023
Summer CP Demands	SCP		504,680	351,249	-	29,382	-	37,462	46,746
12 Month Sum of Coincident Demands	12CP		2,244,457	1,675,232	-	108,579	-	136,980	178,768
Class Maximum Demands	NCP		297,937	214,700	2,297	13,788	16	17,219	24,530
Sum of the Individual Customer Demands	SICD		5,359,679	4,394,897	24,766	98,627	135	232,886	163,790

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Class Allocation

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Large Power Rate 500 kW and Over 47	Schools, Churches, Halls & Parks 50	All Electric Schools AES 52	Outdoor Lighting OL
Allocation Factors						
Energy Allocation Factors						
Energy Usage by Class	E01	Energy	0.065892	0.024852	0.010890	0.019657
Demand Allocation Factors						
Purchase Power -- Average 12 CP	D01	12CP	0.051562	0.006931	0.006066	-
Station Equipment -- Maximum Class Demand	D02	NCP	0.046199	0.026542	0.012467	-
Primary Distribution Plant -- Maximum Class Demand	D03	NCP	0.046199	0.026542	0.012467	-
Services	SERV		-	0.017298	0.000793	-
Misc. Service Revenue	MISCSERV		-	0.017298	0.000793	-
Residential & Commercial Rev	RCRev					
Customer Allocation Factors						
Primary Distribution Plant -- Average Number of Customers	C01	Cust03	0.000113	0.018795	0.000434	-
Customer Services -- Average Number of Customers	C02	Cust02	0.000113	0.018667	0.000431	-
Meter Costs -- Weighted Cost of Meters	C03		0.000284	0.029353	0.000679	-
Lighting Systems -- Lighting Customers	C04	Cust04	-	-	-	1.000000
Meter Reading and Billing -- Weighted Cost	C05	Cust05	0.000113	0.018795	0.000434	-
Load Management	C06	Cust06	0.000113	0.018795	0.000434	-
Other Allocation Factors						
Rev	R01		5,633,627	2,919,244	969,767	3,035,655
Energy	E01		63,304,128	22,682,514	9,939,021	17,940,756
Loss Factor			-	0.050	0.050	0.050
Energy Including Losses	Energy		63,304,128	23,876,331	10,462,127	18,885,006
Customers (Monthly Bills)			72	11,940	276	-
Average Customers (Bills/12)	Cust01		6	995	23	-
Average Customers (Lighting = Lights)	Cust02		6	995	23	-
Average Customers (Lighting =45 Lights per Cust)	Cust03		6	995	23	-
Lighting	Cust04		-	-	-	1
Average Customers	Cust05		6	995	23	-
Load Management	Cust06		6	995	23	-
Winter CP Demands	WCP		83,429	11,432	10,195	-
Summer CP Demands	SCP		32,299	4,123	3,420	-
12 Month Sum of Coincident Demands	12CP		115,728	15,556	13,614	-
Class Maximum Demands	NCP		13,765	7,908	3,714	-
Sum of the Individual Customer Demands	SICD		128,782	207,408	59,193	49,194

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Class Allocation

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Total System	Residential Service 10	Residential Off Peak ETS 11	Commercial Service < 50 KW 20	Commercial Off Peak ETS 22	Large Power Loads 50 KW and Over 40	Large Power Rate 500 KW and Over 46
Allocation Factors (continued)									
Transmission Residual Demand Allocator	TRDA		2,244,457	1,675,232	-	108,579	-	136,980	178,768
Transmission Plant In Service			$ -						
Customer Specific Assignment									
Transmission Residual		TRDA	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transmission Total	TA1		$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transmission Plant Allocator	T01	TA1	-	-	-	-	-	-	-
Transmission Residual Demand Allocator	TOMDA		2,244,457	1,675,232	-	108,579	-	136,980	178,768
Transmission Plant In Service			$ -						
Customer Specific Assignment			$ -	-	-	-	-	-	-
Transmission Residual		TOMDA	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transmission Total	TOMA		$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transmission O&M Allocator	T02	TOMA	-	-	-	-	-	-	-
Distribution Residual Demand Allocator	DDA		5,334,778	4,394,897	-	98,627	-	232,886	163,790
Distribution Plant In Service			$ 126,243,860						
Customer Specific Assignment									
Distribution Residual		DOMDA	$ 126,243,860	$ 104,002,234.4	$ -	$ 2,333,943	$ -	$ 5,511,088	$ 3,875,978
Distribution Total	DT1		$ 126,243,860	$ 104,002,234.4	$ -	$ 2,333,943	$ -	$ 5,511,088	$ 3,875,978
Distribution Plant Allocator	DA1	DT1	1.000000	0.82382	-	0.01849	-	0.04365	0.03070
Distribution Residual Demand Allocator	DOMDA		5,334,778	4,394,897.26	-	98,627	-	232,886	163,790
Distribution Plant In Service			$ 126,243,860						
Customer Specific Assignment									
Distribution Residual		DOMDA	$ 126,243,860	$ 104,002,234.4	$ -	$ 2,333,943	$ -	$ 5,511,088	$ 3,875,978
Distribution Total	DOMA		$ 126,243,860	$ 104,002,234.4	$ -	$ 2,333,943	$ -	$ 5,511,088	$ 3,875,978
Distribution O&M Allocator	DOM	DOMA	1.000000	0.82382	-	0.01849	-	0.04365	0.03070
Substation Residual Demand Allocator	SDA		2,244,457	1,675,232	-	108,579	-	136,980	178,768
Substation Plant In Service			$ 2,103,107						
Customer Specific Assignment				-	-	-	-	-	-
Substation Residual		SDA	$ 2,103,107	$ 1,569,730	$ -	$ 101,741	$ -	$ 128,354	$ 167,510
Substation Total	ST1		$ 2,103,107	$ 1,569,730	$ -	$ 101,741	$ -	$ 128,354	$ 167,510
Substation Plant Allocator	SA1	ST1	1.000000	0.74639	-	0.04838	-	0.06103	0.07965
Substation Residual Demand Allocator	SOMDA		$ 2,244,457	1,675,232	-	108,579	-	136,980	178,768
Substation Plant In Service			$ 2,103,107						
Customer Specific Assignment									
Substation Residual		SOMDA	$ 2,103,107	$ 1,569,730	$ -	$ 101,741	$ -	$ 128,354	$ 167,510
Substation Total	STOM		$ 2,103,107	$ 1,569,730	$ -	$ 101,741	$ -	$ 128,354	$ 167,510
Substation O&M Allocator	SOMA	STOM	1.000000	0.74639	-	0.04838	-	0.06103	0.07965

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Class Allocation

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Large Power Rate 500 kW and Over 47	Schools, Churches, Halls & Parks 50	All Electric Schools AES 52	Outdoor Lighting OL
Allocation Factors (continued)						
Transmission Residual Demand Allocator	TRDA		115,728	15,556	13,614	-
Transmission Plant In Service						
Customer Specific Assignment				-	-	
Transmission Residual		TRDA	$ -	$ -	$ -	$ -
Transmission Total	TA1		$ -	$ -	$ -	$ -
Transmission Plant Allocator	T01	TA1	-	-	-	-
Transmission Residual Demand Allocator	TOMDA		115,728	15,556	13,614	-
Transmission Plant In Service						
Customer Specific Assignment			-	-	-	-
Transmission Residual		TOMDA	$ -	$ -	$ -	$ -
Transmission Total	TOMA		$ -	$ -	$ -	$ -
Transmission O&M Allocator	T02	TOMA	-	-	-	-
Distribution Residual Demand Allocator	DDA		128,782	207,408	59,193	49,194
Distribution Plant In Service						
Customer Specific Assignment				-	-	
Distribution Residual		DOMDA	$ 3,047,538	$ 4,908,170	$ 1,400,758	$ 1,164,150
Distribution Total	DT1		$ 3,047,538	$ 4,908,170	$ 1,400,758	$ 1,164,150
Distribution Plant Allocator	DA1	DT1	0.02414	0.03888	0.01110	0.00922
Distribution Residual Demand Allocator	DOMDA		128,782	207,408	59,193	49,194
Distribution Plant In Service						
Customer Specific Assignment				-	-	
Distribution Residual		DOMDA	$ 3,047,538	$ 4,908,170	$ 1,400,758	$ 1,164,150
Distribution Total	DOMA		$ 3,047,538	$ 4,908,170	$ 1,400,758	$ 1,164,150
Distribution O&M Allocator	DOM	DOMA	0.02414	0.03888	0.01110	0.00922
Substation Residual Demand Allocator	SDA		115,728	15,556	13,614	-
Substation Plant In Service						
Customer Specific Assignment			-	-	-	
Substation Residual		SDA	$ 108,440	$ 14,576	$ 12,757	$ -
Substation Total	ST1		$ 108,440	$ 14,576	$ 12,757	$ -
Substation Plant Allocator	SA1	ST1	0.05156	0.00693	0.00607	-
Substation Residual Demand Allocator	SOMDA		115,728	15,556	13,614	-
Substation Plant In Service						
Customer Specific Assignment				-	-	
Substation Residual		SOMDA	$ 108,440	$ 14,576	$ 12,757	$ -
Substation Total	STOM		$ 108,440	$ 14,576	$ 12,757	$ -
Substation O&M Allocator	SOMA	STOM	0.05156	0.00693	0.00607	-

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Class Allocation

12 Months Ended December 31, 2023

Description	Name	Allocation Vector		Total System	Residential Service 10	Residential Off Peak ETS 11	Commercial Service < 50 KW 20	Commercial Off Peak ETS 22	Large Power Loads 50 KW and Over 40	Large Power Rate 500 KW and Over 46
Allocation Factors (continued)										
Customer Services Demand	CSD			5,334,778	4,394,897	-	98,627	-	232,886	163,790
Customer Services Allocator	CSA	CSD		1.000000	0.82382	-	0.01849	-	0.04365	0.03070
Purchased Power Residual Demand Allocator	PPDRA			1,949,961	1,675,232	-	108,579	-	136,980	-
Purchased Power Demand Costs			$	22,680,439						
Customer Specific Assignment			$	2,548,520.40		-	-	-	-	1,215,413
Purchased Power Demand Residual		PPDRA	$	20,131,919	$ 17,295,543	$ -	$ 1,120,997	$ -	$ 1,414,220	$ -
Purchased Power Demand Total	PPDT		$	22,680,439	$ 17,295,543	$ -	$ 1,120,997	$ -	$ 1,414,220	$ 1,215,413
Purchased Power Demand Allocator	PPDA	PPDT		1.000000	0.76258	-	0.04943	-	0.06235	0.05359
Purchased Power Residual Energy Allocator	PPERA			765,095,312	576,919,032	3,316,676	59,372,503	23,150	74,901,660	-
Purchased Power Energy Costs			$	59,046,071						
Customer Specific Assignment			$	8,626,292	-	-	-	-	-	5,205,004
Purchased Power Energy Residual		PPERA	$	50,419,778	$ 38,018,962	$ 218,569	$ 3,912,648	$ 1,526	$ 4,936,019	$ -
Purchased Power Energy Total	PPET		$	59,046,071	$ 38,018,962	$ 218,569	$ 3,912,648	$ 1,526	$ 4,936,019	$ 5,205,004
Purchased Power Energy Allocator	PPEA	PPET		1.000000	0.64389	0.00370	0.06626	0.00003	0.08360	0.08815

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Class Allocation

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Large Power Rate 500 kW and Over 47	Schools, Churches, Halls & Parks 50	All Electric Schools AES 52	Outdoor Lighting OL
Allocation Factors (continued)						
Customer Services Demand	CSD		128,782	207,408	59,193	49,194
Customer Services Allocator	CSA	CSD	0.02414	0.03888	0.01110	0.00922
Purchased Power Residual Demand Allocator	PPDRA		-	15,556	13,614	-
Purchased Power Demand Costs						
Customer Specific Assignment			1,333,108	-	-	-
Purchased Power Demand Residual		PPDRA	$ -	$ 160,600	$ 140,558	$ -
Purchased Power Demand Total	PPDT		$ 1,333,108	$ 160,600	$ 140,558	$ -
Purchased Power Demand Allocator	PPDA	PPDT	0.05878	0.00708	0.00620	-
Purchased Power Residual Energy Allocator	PPERA		-	22,682,514	9,939,021	17,940,756
Purchased Power Energy Costs						
Customer Specific Assignment			3,421,288	-	-	-
Purchased Power Energy Residual		PPERA	$ -	$ 1,494,778	$ 654,981	$ 1,182,296
Purchased Power Energy Total	PPET		$ 3,421,288	$ 1,494,778	$ 654,981	$ 1,182,296
Purchased Power Energy Allocator	PPEA	PPET	0.05794	0.02532	0.01109	0.02002

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Class Allocation

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Total System	Residential Service 10	Residential Off Peak ETS 11	Commercial Service < 50 KW 20	Commercial Off Peak ETS 22	Large Power Loads 50 KW and Over 40	Large Power Rate 500 KW and Over 46
Operating Expenses									
Purchased Power Demand			$ 22,680,439	$ 17,295,543	$ -	$ 1,120,997	$ -	$ 1,414,220	$ 1,215,413
Purchased Power Energy			$ 59,046,071	$ 38,018,962	$ 218,569	$ 3,912,648	$ 1,526	$ 4,936,019	$ 5,205,004
Transmission Demand			$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Demand			$ 16,129,000	$ 13,265,600	$ -	$ 306,599	$ -	$ 708,991	$ 508,975
Distribution Customer			$ 21,367,143	$ 18,554,238	$ 20,153	$ 1,676,603	$ 274	$ 73,074	$ 3,533
Total			$ 119,222,653	$ 87,134,343	$ 238,722	$ 7,016,847	$ 1,800	$ 7,132,305	$ 6,932,924
			0.43	0.42	-	0.15	-	0.91	0.99
Pro-Forma Operating Expenses									
Purchased Power Demand			$ 16,054,245	$ 12,349,843	$ -	$ 800,445	$ -	$ 1,009,821	$ 687,645
Purchased Power Energy			$ 44,724,647	$ 28,461,461	$ 184,378	$ 3,071,193	$ 1,287	$ 3,894,272	$ 3,845,158
Transmission Demand			$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Demand			$ 16,309,614	$ 13,596,806	$ -	$ 315,732	$ -	$ 560,814	$ 505,803
Distribution Customer			$ 21,898,329	$ 19,017,488	$ 20,231	$ 1,726,544	$ 279	$ 57,802	$ 3,511
Total			$ 98,986,835	$ 73,425,598	$ 204,609	$ 5,913,914	$ 1,566	$ 5,522,709	$ 5,042,116
		Total PFAs	$ (20,235,818)						
		Variance	$ -						
Rate Base									
Production & Purchased Power Demand			$ -	$ -	$ -	$ -	$ -	$ -	$ -
Production & Purchased Power Energy			$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transmission Demand			$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Demand			$ 84,260,490	$ 69,244,978	$ -	$ 1,623,588	$ -	$ 3,716,595	$ 2,694,772
Distribution Customer			$ 106,313,526	$ 83,961,045	$ 84,456	$ 8,342,411	$ 1,110	$ 320,948	$ 13,988
Total			$ 190,574,016	$ 153,206,023	$ 84,456	$ 9,965,999	$ 1,110	$ 4,037,543	$ 2,708,760
Revenue Requirement Calculated at a Rate of Return of	**2.45%**								
Production & Purchased Power Demand			$ 16,054,245	$ 12,349,843	$ -	$ 800,445	$ -	$ 1,009,821	$ 687,645
Production & Purchased Power Energy			$ 44,724,647	$ 28,461,461	$ 184,378	$ 3,071,193	$ 1,287	$ 3,894,272	$ 3,845,158
Transmission Demand			$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Demand			$ 18,370,792	$ 15,290,675	$ -	$ 355,448	$ -	$ 651,730	$ 571,723
Distribution Customer			$ 24,498,968	$ 21,071,341	$ 22,297	$ 1,930,616	$ 306	$ 65,653	$ 3,853
Total			$ 103,648,652	$ 77,173,320	$ 206,675	$ 6,157,702	$ 1,593	$ 5,621,475	$ 5,108,378
		Target	103,648,652						
		Variance	$ -						

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Class Allocation

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Large Power Rate 500 kW and Over 47	Schools, Churches, Halls & Parks 50	All Electric Schools AES 52	Outdoor Lighting OL
Operating Expenses						
Purchased Power Demand			$ 1,333,108	$ 160,600	$ 140,558	$ -
Purchased Power Energy			$ 3,421,288	$ 1,494,778	$ 654,981	$ 1,182,296
Transmission Demand			$ -	$ -	$ -	$ -
Distribution Demand			$ 397,074	$ 618,079	$ 177,546	$ 146,137
Distribution Customer			$ 2,650	$ 418,890	$ 10,427	$ 607,301
Total			$ 5,154,119	$ 2,692,347	$ 983,513	$ 1,935,734
			0.99	0.60	0.94	0.19
Pro-Forma Operating Expenses						
Purchased Power Demand			$ 991,449	$ 114,676	$ 100,365	$ -
Purchased Power Energy			$ 2,540,925	$ 1,218,025	$ 520,334	$ 987,614
Transmission Demand			$ -	$ -	$ -	$ -
Distribution Demand			$ 395,307	$ 631,215	$ 151,582	$ 152,355
Distribution Customer			$ 2,638	$ 427,793	$ 8,902	$ 633,141
Total			$ 3,930,319	$ 2,391,709	$ 781,184	$ 1,773,110
		Total PFAs Variance				
Rate Base						
Production & Purchased Power Demand			$ -	$ -	$ -	$ -
Production & Purchased Power Energy			$ -	$ -	$ -	$ -
Transmission Demand			$ -	$ -	$ -	$ -
Distribution Demand			$ 2,094,439	$ 3,205,571	$ 923,849	$ 756,697
Distribution Customer			$ 10,491	$ 1,870,505	$ 50,830	$ 11,657,744
Total			$ 2,104,929	$ 5,076,076	$ 974,679	$ 12,414,441
Revenue Requirement Calculated at a Rate of Return of	**2.45%**					
Production & Purchased Power Demand			$ 991,449	$ 114,676	$ 100,365	$ -
Production & Purchased Power Energy			$ 2,540,925	$ 1,218,025	$ 520,334	$ 987,614
Transmission Demand			$ -	$ -	$ -	$ -
Distribution Demand			$ 446,541	$ 709,629	$ 174,182	$ 170,865
Distribution Customer			$ 2,894	$ 473,549	$ 10,146	$ 918,312
Total			$ 3,981,810	$ 2,515,879	$ 805,027	$ 2,076,791
		Target Variance				

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Class Allocation

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Total System	Residential Service 10	Residential Off Peak ETS 11	Commercial Service < 50 KW 20	Commercial Off Peak ETS 22	Large Power Loads 50 KW and Over 40	Large Power Rate 500 KW and Over 46
Operating Expenses-Unit Costs									
Production & Purchased Power Demand (per KWH or KW)				0.02141	-	0.01348	-	4.34	4.20
Purchased Power Energy (per KWH)				0.04933	0.05559	0.05173	0.05559	0.05199	0.03932
Transmission Demand (per KWH or KW)				-	-	-	-	-	-
Distribution Demand (per KWH or KW)				0.02357	-	0.00532	-	2.41	3.09
Distribution Customer (per Customer)				32.93	4.68	39.66	7.76	31.28	36.57
Rate Base-Unit Costs									
Production & Purchased Power Demand (per KWH or KW)				-	-	-	-	-	-
Purchased Power Energy (per KWH)				-	-	-	-	-	-
Transmission Demand (per KWH or KW)				-	-	-	-	-	-
Distribution Demand (per KWH or KW)				0.12003	-	0.02735	-	15.96	16.45
Distribution Customer (per Customer)				145.38	19.55	191.62	30.83	173.67	145.70

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Class Allocation

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Large Power Rate 500 kW and Over 47	Schools, Churches, Halls & Parks 50	All Electric Schools AES 52	Outdoor Lighting OL
Operating Expenses-Unit Costs						
Production & Purchased Power Demand (per KWH or KW)			7.70	0.00506	0.01010	
Purchased Power Energy (per KWH)			0.04014	0.05370	0.05235	
Transmission Demand (per KWH or KW)			-	-	-	
Distribution Demand (per KWH or KW)			0.00624	0.02783	0.01525	
Distribution Customer (per Customer)			36.64	35.83	32.26	
Rate Base-Unit Costs						
Production & Purchased Power Demand (per KWH or KW)			-	-	-	
Purchased Power Energy (per KWH)			-	-	-	
Transmission Demand (per KWH or KW)			-	-	-	
Distribution Demand (per KWH or KW)			16.26	0.14132	0.09295	
Distribution Customer (per Customer)			145.70	156.66	184.17	

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Class Allocation

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Total System	Residential Service 10	Residential Off Peak ETS 11	Commercial Service < 50 KW 20	Commercial Off Peak ETS 22	Large Power Loads 50 KW and Over 40	Large Power Rate 500 KW and Over 46
Unit Revenue Requirement @ Current Class Revenues	Various			-3.87%	17.00%	16.10%	-22.84%	16.54%	22.90%
Production & Purchased Power									
Production & Purchased Power Demand (Per KWH or KW)				0.021407	-	0.013482	-	4.34	4.20
Production & Purchased Power Demand Margin (Per KWH or KW)				-	-	-	-	-	-
Production & Purchased Power Energy (Per KWH)				0.049334	0.055591	0.051728	0.055591	0.051992	0.039324
Production & Purchased Power Energy Margin (Per KWH)				-	-	-	-	-	-
Transmission Demand									
Transmission Demand (Per KWH or KW)				-	-	-	-	-	-
Transmission Demand Margin (Per KWH or KW)				-	-	-	-	-	-
Total Transmission Demand (Per KWH or KW)				-	-	-	-	-	-
Distribution Demand									
Distribution Demand (Per KWH or KW)				0.023568	-	0.005318	-	2.41	3.09
Distribution Demand Margin (Per KWH or KW)				(0.004650)	-	0.004403	-	2.64	3.77
Total Distribution Demand (Per KWH or KW)				0.018918	-	0.009721	-	5.05	6.86
Distribution Customer									
Distribution Customer (Per Customer Per Month)				32.93	4.68	39.66	7.76	31.28	36.57
Distribution Customer Margin (Per Customer Per Month)				(5.63)	3.32	30.86	(7.04)	28.73	33.37
Total Distribution Customer (Per Customer Per Month)				27.30	8.01	70.51	0.72	60.01	69.94

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Class Allocation

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Large Power Rate 500 kW and Over 47	Schools, Churches, Halls & Parks 50	All Electric Schools AES 52	Outdoor Lighting OL
Unit Revenue Requirement @ Current Class Revenues	Various		20.86%	4.75%	-2.89%	
Production & Purchased Power						
Production & Purchased Power Demand (Per KWH or KW)			7.70	0.005056	0.010098	
Production & Purchased Power Demand Margin (Per KWH or KW)			-	-	-	
Production & Purchased Power Energy (Per KWH)			0.040138	0.053699	0.052353	
Production & Purchased Power Energy Margin (Per KWH)			-	-	-	
Transmission Demand						
Transmission Demand (Per KWH or KW)			-	-	-	
Transmission Demand Margin (Per KWH or KW)			-	-	-	
Total Transmission Demand (Per KWH or KW)			-	-	-	
Distribution Demand						
Distribution Demand (Per KWH or KW)			0.01	0.027828	0.015251	
Distribution Demand Margin (Per KWH or KW)			3.39	0.006709	(0.002690)	
Total Distribution Demand (Per KWH or KW)			3.40	0.034537	0.012561	
Distribution Customer						
Distribution Customer (Per Customer Per Month)			36.64	35.83	32.26	
Distribution Customer Margin (Per Customer Per Month)			30.40	7.44	(5.33)	
Total Distribution Customer (Per Customer Per Month)			67.04	43.27	26.92	

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Class Allocation

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Total System	Residential Service 10	Residential Off Peak ETS 11	Commercial Service < 50 KW 20	Commercial Off Peak ETS 22	Large Power Loads 50 KW and Over 40	Large Power Rate 500 KW and Over 46
Unit Revenue Requirement @ Total System Rate of Return	-0.69%			-0.69%	-0.69%	-0.69%	-0.69%	-0.69%	-0.69%
Production & Purchased Power									
Production & Purchased Power Demand (Per KWH or KW)				0.021407	-	0.013482	-	4.34	4.20
Production & Purchased Power Demand Margin (Per KWH or KW)				-	-	-	-	-	-
Production & Purchased Power Energy (Per KWH)				0.049334	0.055591	0.051728	0.055591	0.051992	0.039324
Production & Purchased Power Energy Margin (Per KWH)				-	-	-	-	-	-
Transmission Demand									
Transmission Demand (Per KWH or KW)				-	-	-	-	-	-
Transmission Demand Margin (Per KWH or KW)				-	-	-	-	-	-
Total Transmission Demand (Per KWH or KW)				-	-	-	-	-	-
Distribution Demand									
Distribution Demand (Per KWH or KW)				0.023568	-	0.005318	-	2.41	3.09
Distribution Demand Margin (Per KWH or KW)				(0.000834)	-	(0.000190)	-	(0.11)	(0.11)
Total Distribution Demand (Per KWH or KW)				0.022734	-	0.005128	-	2.30	2.97
Distribution Customer									
Distribution Customer (Per Customer Per Month)				32.93	4.68	39.66	7.76	31.28	36.57
Distribution Customer Margin (Per Customer Per Month)				(1.01)	(0.14)	(1.33)	(0.21)	(1.21)	(1.01)
Total Distribution Customer (Per Customer Per Month)				31.92	4.55	38.33	7.54	30.07	35.56

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Class Allocation

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Large Power Rate 500 kW and Over 47	Schools, Churches, Halls & Parks 50	All Electric Schools AES 52	Outdoor Lighting OL
Unit Revenue Requirement @ Total System Rate of Return	-0.69%		-0.69%	-0.69%	-0.69%	
Production & Purchased Power						
Production & Purchased Power Demand (Per KWH or KW)			7.70	0.005056	0.010098	
Production & Purchased Power Demand Margin (Per KWH or KW)			-	-	-	
Production & Purchased Power Energy (Per KWH)			0.040138	0.053699	0.052353	
Production & Purchased Power Energy Margin (Per KWH)			-	-	-	
Transmission Demand						
Transmission Demand (Per KWH or KW)			-	-	-	
Transmission Demand Margin (Per KWH or KW)			-	-	-	
Total Transmission Demand (Per KWH or KW)			-	-	-	
Distribution Demand						
Distribution Demand (Per KWH or KW)			0.01	0.027828	0.015251	
Distribution Demand Margin (Per KWH or KW)			(0.11)	(0.000982)	(0.000646)	
Total Distribution Demand (Per KWH or KW)			(0.11)	0.026847	0.014606	
Distribution Customer						
Distribution Customer (Per Customer Per Month)			36.64	35.83	32.26	
Distribution Customer Margin (Per Customer Per Month)			(1.01)	(1.09)	(1.28)	
Total Distribution Customer (Per Customer Per Month)			35.62	34.74	30.98	

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Class Allocation

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Total System	Residential Service 10	Residential Off Peak ETS 11	Commercial Service < 50 KW 20	Commercial Off Peak ETS 22	Large Power Loads 50 KW and Over 40	Large Power Rate 500 KW and Over 46
Unit Revenue Requirement @ Specified Rate of Return	2.45%			2.45%	2.45%	2.45%	2.45%	2.45%	2.45%
Production & Purchased Power									
Production & Purchased Power Demand (Per KWH or KW)				0.021407	-	0.013482	-	4.34	4.20
Production & Purchased Power Demand Margin (Per KWH or KW)				-	-	-	-	-	-
Production & Purchased Power Energy (Per KWH)				0.049334	0.055591	0.051728	0.055591	0.051992	0.039324
Production & Purchased Power Energy Margin (Per KWH)				-	-	-	-	-	-
Transmission Demand									
Transmission Demand (Per KWH or KW)				-	-	-	-	-	-
Transmission Demand Margin (Per KWH or KW)				-	-	-	-	-	-
Total Transmission Demand (Per KWH or KW)				-	-	-	-	-	-
Distribution Demand									
Distribution Demand (Per KWH or KW)				0.023568	-	0.005318	-	2.41	3.09
Distribution Demand Margin (Per KWH or KW)				0.002936	-	0.000669	-	0.39	0.40
Total Distribution Demand (Per KWH or KW)				0.026504	-	0.005987	-	2.80	3.49
Distribution Customer									
Distribution Customer (Per Customer Per Month)				32.93	4.68	39.66	7.76	31.28	36.57
Distribution Customer Margin (Per Customer Per Month)				3.56	0.48	4.69	0.75	4.25	3.56
Total Distribution Customer (Per Customer Per Month)				36.49	5.16	44.35	8.51	35.53	40.13

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Class Allocation

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Large Power Rate 500 kW and Over 47	Schools, Churches, Halls & Parks 50	All Electric Schools AES 52	Outdoor Lighting OL
Unit Revenue Requirement @ Specified Rate of Return	2.45%		2.45%	2.45%	2.45%	
Production & Purchased Power						
Production & Purchased Power Demand (Per KWH or KW)			7.70	0.005056	0.010098	
Production & Purchased Power Demand Margin (Per KWH or KW)			-	-	-	
Production & Purchased Power Energy (Per KWH)			0.040138	0.053699	0.052353	
Production & Purchased Power Energy Margin (Per KWH)			-	-	-	
Transmission Demand						
Transmission Demand (Per KWH or KW)			-	-	-	
Transmission Demand Margin (Per KWH or KW)			-	-	-	
Total Transmission Demand (Per KWH or KW)			-	-	-	
Distribution Demand						
Distribution Demand (Per KWH or KW)			0.01	0.027828	0.015251	
Distribution Demand Margin (Per KWH or KW)			0.40	0.003457	0.002274	
Total Distribution Demand (Per KWH or KW)			0.40	0.031285	0.017525	
Distribution Customer						
Distribution Customer (Per Customer Per Month)			36.64	35.83	32.26	
Distribution Customer Margin (Per Customer Per Month)			3.56	3.83	4.51	
Total Distribution Customer (Per Customer Per Month)			40.20	39.66	36.76	

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Class Allocation

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Total System	Residential Service 10	Residential Off Peak ETS 11	Commercial Service < 50 KW 20	Commercial Off Peak ETS 22	Large Power Loads 50 KW and Over 40	Large Power Rate 500 KW and Over 46
Summary of Cost-Based Charges									
At Current Class Rate of Return			0.10%	-3.15%	20.34%	16.91%	-20.67%	19.32%	25.19%
Customer Charge ($/month)				27.30	8.01	70.51	0.72	60.01	69.94
Energy Charge ($/kWh)				0.089658	0.055591	0.074931	0.055591	0.051992	0.039324
Demand Charge ($/kW)				-	-	-	-	9.38	11.05
At Current Total System Rate of Return			-0.69%	-0.69%	-0.69%	-0.69%	-0.69%	-0.69%	-0.69%
Customer Charge ($/month)				31.92	4.55	38.33	7.54	30.07	35.56
Energy Charge ($/kWh)				0.093474	0.055591	0.070337	0.055591	0.051992	0.039324
Demand Charge ($/kW)				-	-	-	-	6.63	7.17
At Specified Total System Rate of Return			2.45%	2.45%	2.45%	2.45%	2.45%	2.45%	2.45%
Customer Charge ($/month)				36.49	5.16	44.35	8.51	35.53	40.13
Energy Charge ($/kWh)				0.097244	0.055591	0.071196	0.055591	0.051992	0.039324
Demand Charge ($/kW)				-	-	-	-	7.13	7.69

JACKSON ENERGY COOPERATIVE
Cost of Service Study
Class Allocation

12 Months Ended December 31, 2023

Description	Name	Allocation Vector	Large Power Rate 500 kW and Over 47	Schools, Churches, Halls & Parks 50	All Electric Schools AES 52	Outdoor Lighting OL
Summary of Cost-Based Charges						
At Current Class Rate of Return			22.78%	5.65%	-1.13%	
Customer Charge ($/month)			67.04	43.27	26.92	
Energy Charge ($/kWh)			0.040138	0.093292	0.075012	
Demand Charge ($/kW)			11.10	-	-	
At Current Total System Rate of Return			-0.69%	-0.69%	-0.69%	
Customer Charge ($/month)			35.62	34.74	30.98	
Energy Charge ($/kWh)			0.040138	0.085601	0.077056	
Demand Charge ($/kW)			7.59	-	-	
At Specified Total System Rate of Return			2.45%	2.45%	2.45%	
Customer Charge ($/month)			40.20	39.66	36.76	
Energy Charge ($/kWh)			0.040138	0.090040	0.079976	
Demand Charge ($/kW)			8.10	-	-	

EXHIBIT JW – 6
COST OF SERVICE STUDY
BILLING DETERMINANTS

JACKSON ENERGY COOPERATIVE
Summary of Billing Determinants and Demand Analysis

Rate Class	Code	Average Customers	kWh		Revenue	12 - Month Individual Customer Demand	Sum of Individual Customer Max Demand	Class Demand During Peak Month	Sum of Coincident Demands	Summer Coincident Demands	Winter Coincident Demands
Residential Service	10	48,127	576,919,032	$	79,408,477	4,394,897	482,804	214,700	1,675,232	351,249	1,323,983
Residential Off Peak ETS	11	360	3,316,676	$	253,733	24,766	5,236	2,297	-	-	-
Commercial Service < 50 KW	20	3,628	59,372,503	$	8,211,160	98,627	8,627	13,788	108,579	29,382	79,197
Commercial Off Peak ETS	22	3	23,150	$	1,553	135	41	16	-	-	-
Large Power Loads 50 KW and Over	40	154	74,901,660	$	7,903,197	232,886	20,208	17,219	136,980	37,462	99,518
Large Power Rate 500 KW and Over	46	8	97,780,556	$	7,615,206	163,790	23,993	24,530	178,768	46,746	132,023
Large Power Rate 500 kW and Over	47	6	63,304,128	$	5,633,627	128,782	11,569	13,765	115,728	32,299	83,429
Schools, Churches, Halls & Parks	50	995	22,682,514	$	2,919,244	207,408	21,088	7,908	15,556	4,123	11,432
All Electric Schools AES	52	23	9,939,021	$	969,767	59,193	5,652	3,714	13,614	3,420	10,195
Outdoor Lighting	OL	-	17,940,756	$	3,035,655	49,194	4,450	-	-	-	-
Total		53,304	926,179,996	$	115,951,618	5,359,679	583,667	297,937	2,244,457	504,680	1,739,778
Total Excluding ETS		52,941									
Reported	2023	52,941	926,179,996		115,951,618						
Variance		(363)	-		(0)						
Variance		-0.7%	0.0%		0.0%						

JACKSON ENERGY COOPERATIVE
Summary of Billing Determinants and Demand Analysis

Rate Class	Code	Rate Class	Average Customers	kWh	Revenue	% KWH	% Revenue
Residential Service	10	Residential Service	48,127	576,919,032	$ 79,408,477	62.29%	68.48%
Residential Off Peak ETS	11	Residential Off Peak	360	3,316,676	$ 253,733	0.36%	0.22%
Commercial Service < 50 KW	20	Commercial Service	3,628	59,372,503	$ 8,211,160	6.41%	7.08%
Commercial Off Peak ETS	22	Commercial Off Pea	3	23,150	$ 1,553	0.00%	0.00%
Large Power Loads 50 KW and Over	40	Large Power Loads	154	74,901,660	$ 7,903,197	8.09%	6.82%
Large Power Rate 500 KW and Over	46	Large Power Rate 5	8	97,780,556	$ 7,615,206	10.56%	6.57%
Large Power Rate 500 kW and Over	47	Large Power Rate 5	6	63,304,128	$ 5,633,627	6.83%	4.86%
Schools, Churches, Halls & Parks	50	Schools, Churches,	995	22,682,514	$ 2,919,244	2.45%	2.52%
All Electric Schools AES	52	All Electric Schools A	23	9,939,021	$ 969,767	1.07%	0.84%
Outdoor Lighting	OL	Outdoor Lighting	-	17,940,756	$ 3,035,655	1.94%	2.62%
Total		Total	53,304	926,179,996	$ 115,951,618	100.00%	100.00%
Total Excluding ETS			52,941				
Reported	2023						
Variance							
Variance							

JACKSON ENERGY COOPERATIVE
Summary of Billing Determinants and Demand Analysis

Rate Schedule	Code	4,176 Jan	5,072 Feb	5,081 Mar	4,079 Apr	3,612 May	3,593 Jun	3,365 Jul	3,801 Aug	4,429 Sep
Residential Service	**10**	48,052	47,960	48,022	47,907	48,065	48,088	48,142	48,172	48,233
Kwh's		63,390,035	51,356,678	53,038,886	37,601,004	37,350,746	39,715,602	52,818,541	49,033,515	38,404,697
Average Demand		85,202	71,328.72	71,289	52,224	50,203	53,381.19	78,599.02	65,905	53,340
Diversified Load Factor	.	41.03%	34.46%	33.20%	43.62%	48.07%	48.36%	58.25%	45.46%	39.88%
Non-Coincident Demand		207,674	207,015	214,700	119,736	104,432	110,378	134,933	144,965	133,738
Coincidence Factor	.	90.00%	90.00%	90.00%	90.00%	90.00%	90.00%	90.00%	90.00%	90.00%
Coincident Demand		186,906	186,313	193,230	107,763	93,989	99,341	121,440	130,468	120,365
Individual Customer Load Factor		18.00%	18.00%	18.00%	18.00%	18.00%	18.00%	18.00%	18.00%	18.00%
Sum of Individual Customer Demands		473,343	396,271	396,049	290,131	278,903	296,562	436,661	366,140	296,333
Residential Off Peak ETS	**11**	538	529	527	493	413	157	122	102	115
Kwh's		701,220	543,312	544,857	249,404	88,300	13,223	8,459	3,563	5,410
Average Demand		943	730	732	335	119	18	11	5	7
Diversified Load Factor		41.03%	34.46%	33.20%	43.62%	48.07%	48.36%	58.25%	45.46%	39.88%
Non-Coincident Demand		2,297	2,119	2,206	769	247	37	20	11	18
Coincidence Factor		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Coincident Demand		-	-	-	-	-	-	-	-	-
Individual Customer Load Factor		18.00%	18.00%	18.00%	18.00%	18.00%	18.00%	18.00%	18.00%	18.00%
Sum of Individual Customer Demands		5,236	4,057	4,069	1,862	659	99	63	27	40
Commercial Service < 50 KW	**20**	3,636	3,617	3,615	3,593	3,604	3,616	3,635	3,657	3,643
Kwh's		5,441,417	4,665,368	4,975,707	4,322,395	4,595,055	4,786,444	5,559,315	5,453,630	4,793,837
Average Demand		7,314	6,479.68	6,688	6,003	6,176	6,433.39	8,272.79	7,330	6,658
Diversified Load Factor		60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%
Non-Coincident Demand		12,190	10,799	11,146	10,006	10,294	10,722	13,788	12,217	11,097
Coincidence Factor		80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%
Coincident Demand		9,752	8,640	8,917	8,004	8,235	8,578	11,030	9,774	8,877
Individual Customer Load Factor		23.00%	23.00%	23.00%	23.00%	23.00%	23.00%	23.00%	23.00%	23.00%
Sum of Individual Customer Demands		8,360	8,627	8,227	8,225	8,284	7,839	8,098	8,254	8,078

JACKSON ENERGY COOPERATIVE
Summary of Billing Determinants and Demand Analysis

Rate Schedule	Code	3,295 Oct	4,886 Nov	3,731 Dec	Total	Max Demand	Class Demand Peak Month	Coin Demand	Coin Demand	Coin Demand
Residential Service	**10**	48,250	48,352	48,283	48,127					
Kwh's		37,320,212	52,232,008	64,657,108	576,919,032					
Average Demand		50,162	72,544	86,905	65,858					
Diversified Load Factor	.	53.23%	35.87%	46.40%						
Non-Coincident Demand		94,240	202,247	187,309	1,861,369		214,700			
Coincidence Factor	.	90.00%	90.00%	90.00%						
Coincident Demand		84,816	182,023	168,578	1,675,232			1,675,232	351,249	1,323,983
Individual Customer Load Factor		18.00%	18.00%	18.00%						
Sum of Individual Customer Demands		278,675	403,025	482,804	4,394,897	482,804				
Residential Off Peak ETS	**11**	378	461	483	360					
Kwh's		137,833	420,834	600,261	3,316,676					
Average Demand		185	566	807	379					
Diversified Load Factor		53.23%	35.87%	46.40%						
Non-Coincident Demand		348	1,577	1,739	11,387		2,297			
Coincidence Factor		0.00%	0.00%	0.00%						
Coincident Demand		-	-	-	-			-	-	-
Individual Customer Load Factor		18.00%	18.00%	18.00%						
Sum of Individual Customer Demands		1,029	3,142	4,482	24,766	5,236				
Commercial Service < 50 KW	**20**	3,644	3,650	3,629	3,628					
Kwh's		4,537,306	4,783,577	5,458,452	59,372,503					
Average Demand		6,099	6,644	7,337	6,778					
Diversified Load Factor		60.00%	60.00%	60.00%						
Non-Coincident Demand		10,164	11,073	12,228	135,724		13,788			
Coincidence Factor		80.00%	80.00%	80.00%						
Coincident Demand		8,131	8,858	9,782	108,579			108,579	29,382	79,197
Individual Customer Load Factor		23.00%	23.00%	23.00%						
Sum of Individual Customer Demands		8,013	8,171	8,449	98,627	8,627				

JACKSON ENERGY COOPERATIVE
Summary of Billing Determinants and Demand Analysis

Rate Schedule	Code	4,176 Jan	5,072 Feb	5,081 Mar	4,079 Apr	3,612 May	3,593 Jun	3,365 Jul	3,801 Aug	4,429 Sep
Commercial Off Peak ETS	**22**	5	6	5	3	3	2	1	1	1
Kwh's		7,068	4,044	4,400	694	206	231	564	1	1
Average Demand		10	5	6	1	0	0	1	0	0
Diversified Load Factor		60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%
Non-Coincident Demand		16	9	10	2	0	1	1	0	0
Coincidence Factor		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Coincident Demand		-	-	-	-	-	-	-	-	-
Individual Customer Load Factor		23.00%	23.00%	23.00%	23.00%	23.00%	23.00%	23.00%	23.00%	23.00%
Sum of Individual Customer Demands		41	24	26	4	1	1	3	0	0
Large Power Loads 50 KW and Over	**40**	157	154	154	157	155	156	157	157	159
Kwh's		6,693,495	6,045,956	6,305,272	5,967,402	6,302,169	6,336,488	6,942,811	6,880,604	6,128,773
Average Demand		8,997	8,397.16	8,475	8,288	8,471	8,517	10,332	9,248	8,512
Diversified Load Factor		60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%
Non-Coincident Demand		14,994	13,995	14,125	13,813	14,118	14,195	17,219	15,414	14,187
Coincidence Factor		80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%
Coincident Demand		11,996	11,196	11,300	11,051	11,294	11,356	13,775	12,331	11,350
Individual Customer Load Factor		45.32%	42.27%	42.17%	42.88%	43.87%	44.63%	51.13%	46.21%	44.52%
Sum of Individual Customer Demands		19,850	19,864	20,097	19,328	19,307	19,081	20,208	20,014	19,122
Large Power Rate 500 KW and Over	**46**	6	6	6	6	8	8	8	8	9
Kwh's		4,630,118	4,799,058	6,783,998	6,753,598	7,922,878	8,034,478	8,546,558	8,587,278	9,870,798
Average Demand		6,223	6,665.36	9,118	9,380	10,649	10,799.03	12,718.09	11,542	13,709
Diversified Load Factor		60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%
Non-Coincident Demand		10,372	11,109	15,197	15,633	17,748	17,998	21,197	19,237	22,849
Coincidence Factor		80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%
Coincident Demand		8,298	8,887	12,158	12,507	14,199	14,399	16,957	15,389	18,279
Individual Customer Load Factor		85.31%	69.19%	84.78%	86.28%	86.26%	79.73%	91.16%	86.78%	84.78%
Sum of Individual Customer Demands		7,295	9,634	10,755	10,872	12,345	13,544	13,951	13,301	16,170
Large Power Rate 500 kW and Over	**47**	5	6	6	6	6	6	6	6	6
Kwh's		4,298,544	4,498,864	5,646,704	5,242,024	5,705,704	5,803,424	5,549,864	6,074,784	5,668,224
Average Demand		5,778	6,248.42	7,590	7,281	7,669	7,800.30	8,258.73	8,165	7,873
Diversified Load Factor		60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%
Non-Coincident Demand		9,629	10,414	12,649	12,134	12,782	13,001	13,765	13,608	13,121
Coincidence Factor		80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%
Coincident Demand		7,703	8,331	10,120	9,707	10,225	10,400	11,012	10,887	10,497
Individual Customer Load Factor		61.60%	66.23%	73.32%	67.22%	68.19%	69.27%	72.34%	70.58%	69.90%
Sum of Individual Customer Demands		9,379	9,435	10,352	10,831	11,246	11,261	11,417	11,569	11,263
Schools, Churches, Halls & Parks	**50**	985	987	994	991	997	1,000	997	996	994
Kwh's		2,313,291	1,953,176	2,033,151	1,472,425	1,557,080	1,607,296	2,125,620	2,174,595	1,762,351
Average Demand		3,109	2,712.74	2,733	2,045	2,093	2,160.34	3,163.13	2,923	2,448
Diversified Load Factor		40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%
Non-Coincident Demand		7,773	6,782	6,832	5,113	5,232	5,401	7,908	7,307	6,119
Coincidence Factor		20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Coincident Demand		1,555	1,356	1,366	1,023	1,046	1,080	1,582	1,461	1,224
Individual Customer Load Factor		15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%
Sum of Individual Customer Demands		20,728	18,085	18,218	13,634	13,952	14,402	21,088	19,486	16,318
All Electric Schools AES	**52**	23	23	23	23	23	23	23	23	23
Kwh's		933,877	811,469	881,792	692,270	776,789	709,653	783,470	967,214	863,209
Average Demand		1,255	1,127.04	1,185	961	1,044	953.83	1,165.88	1,300	1,199
Diversified Load Factor		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
Non-Coincident Demand		3,586	3,220	3,386	2,747	2,983	2,725	3,331	3,714	3,425
Coincidence Factor		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
Coincident Demand		1,255	1,127	1,185	961	1,044	954	1,166	1,300	1,199
Individual Customer Load Factor		23.00%	23.00%	23.00%	23.00%	23.00%	23.00%	23.00%	23.00%	23.00%
Sum of Individual Customer Demands		5,457	4,900	5,153	4,180	4,539	4,147	5,069	5,652	5,213

JACKSON ENERGY COOPERATIVE
Summary of Billing Determinants and Demand Analysis

Rate Schedule	Code	3,295 Oct	4,886 Nov	3,731 Dec	Total	Max Demand	Class Demand Peak Month	Coin Demand	Coin Demand	Coin Demand
Commercial Off Peak ETS	**22**	2	3	3	3					
Kwh's		409	1,675	3,857	23,150					
Average Demand		1	2	5	3					
Diversified Load Factor		60.00%	60.00%	60.00%						
Non-Coincident Demand		1	4	9	52		16			
Coincidence Factor		0.00%	0.00%	0.00%						
Coincident Demand		-	-	-	-			-	-	-
Individual Customer Load Factor		23.00%	23.00%	23.00%						
Sum of Individual Customer Demands		2	10	23	135	41				
Large Power Loads 50 KW and Over	**40**	148	149	149	154					
Kwh's		5,756,903	5,540,378	6,001,409	74,901,660					
Average Demand		7,738	7,695	8,066	8,550					
Diversified Load Factor		60.00%	60.00%	60.00%						
Non-Coincident Demand		12,896	12,825	13,444	171,225		17,219			
Coincidence Factor		80.00%	80.00%	80.00%						
Coincident Demand		10,317	10,260	10,755	136,980			136,980	37,462	99,518
Individual Customer Load Factor		42.45%	41.61%	41.80%						
Sum of Individual Customer Demands		18,228	18,491	19,296	232,886	20,208				
Large Power Rate 500 KW and Over	**46**	9	9	9	8					
Kwh's		10,950,118	10,267,378	10,634,298	97,780,556					
Average Demand		14,718	14,260	14,293	11,162					
Diversified Load Factor		60.00%	60.00%	60.00%						
Non-Coincident Demand		24,530	23,767	23,822	223,460		24,530			
Coincidence Factor		80.00%	80.00%	80.00%						
Coincident Demand		19,624	19,014	19,058	178,768			178,768	46,746	132,023
Individual Customer Load Factor		89.50%	92.09%	59.57%						
Sum of Individual Customer Demands		16,445	15,485	23,993	163,790	23,993				
Large Power Rate 500 kW and Over	**47**	6	6	6	6					
Kwh's		5,508,984	4,918,504	4,388,504	63,304,128					
Average Demand		7,405	6,831	5,899	7,226					
Diversified Load Factor		60.00%	60.00%	60.00%						
Non-Coincident Demand		12,341	11,385	9,831	144,660		13,765			
Coincidence Factor		80.00%	80.00%	80.00%						
Coincident Demand		9,873	9,108	7,865	115,728			115,728	32,299	83,429
Individual Customer Load Factor		67.57%	61.63%	59.06%						
Sum of Individual Customer Demands		10,958	11,084	9,987	128,782	11,569				
Schools, Churches, Halls & Parks	**50**	999	999	995	995					
Kwh's		1,557,562	1,906,557	2,219,410	22,682,514					
Average Demand		2,093	2,648	2,983	2,589					
Diversified Load Factor		40.00%	40.00%	40.00%						
Non-Coincident Demand		5,234	6,620	7,458	77,778		7,908			
Coincidence Factor		20.00%	20.00%	20.00%						
Coincident Demand		1,047	1,324	1,492	15,556			15,556	4,123	11,432
Individual Customer Load Factor		15.00%	15.00%	15.00%						
Sum of Individual Customer Demands		13,957	17,653	19,887	207,408	21,088				
All Electric Schools AES	**52**	23	23	23	23					
Kwh's		833,368	816,567	869,343	9,939,021					
Average Demand		1,120	1,134	1,168	1,135					
Diversified Load Factor		35.00%	35.00%	35.00%						
Non-Coincident Demand		3,200	3,240	3,338	38,898		3,714			
Coincidence Factor		35.00%	35.00%	35.00%						
Coincident Demand		1,120	1,134	1,168	13,614			13,614	3,420	10,195
Individual Customer Load Factor		23.00%	23.00%	23.00%						
Sum of Individual Customer Demands		4,870	4,931	5,080	59,193	5,652				

JACKSON ENERGY COOPERATIVE
Summary of Billing Determinants and Demand Analysis

Rate Schedule	Code	4,176 Jan	5,072 Feb	5,081 Mar	4,079 Apr	3,612 May	3,593 Jun	3,365 Jul	3,801 Aug	4,429 Sep
Outdoor Lighting	**OL**	-	-	-	-	-	-	-	-	-
Kwh's		1,495,063	1,495,063	1,495,063	1,495,063	1,495,063	1,495,063	1,495,063	1,495,063	1,495,063
Average Demand		2,009	2,076.48	2,009	2,076	2,009	2,009.49	2,224.80	2,009	2,076
Diversified Load Factor		50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
Non-Coincident Demand					-	-	-	-	-	
Coincidence Factor		100.00%	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Coincident Demand		-	-	-	-	-	-	-	-	-
Individual Customer Load Factor		50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
Sum of Individual Customer Demands		4,019	4,153	4,019	4,153	4,019	4,019	4,450	4,019	4,153
Sales		89,904,128	76,172,988	81,709,830	63,796,279	65,793,990	68,501,902	83,830,265	80,670,247	68,992,363
Metered CP		231,640	230,923	243,357	155,095	143,645	149,700	180,327	185,411	176,219
Purchases		94,787,205	80,118,547	85,640,707	67,001,925	69,134,165	71,594,933	87,706,496	84,436,055	72,435,656
Calculated CP		227,464	225,851	238,276	151,016	140,033	146,107	176,962	181,610	171,790
Difference		4,176	5,072	5,081	4,079	3,612	3,593	3,365	3,801	4,429

JACKSON ENERGY COOPERATIVE
Summary of Billing Determinants and Demand Analysis

Rate Schedule	Code	3,295 Oct	4,886 Nov	3,731 Dec	Total	Max Demand	Class Demand Peak Month	Coin Demand	Coin Demand	Coin Demand
Outdoor Lighting	**OL**	-	-	-	-					
Kwh's		1,495,063	1,495,063	1,495,063	17,940,756					
Average Demand		2,009	2,076	2,009	2,048					
Diversified Load Factor		50.00%	50.00%	50.00%						
Non-Coincident Demand					-		-			
Coincidence Factor		100.00%	100.00%	100.00%						
Coincident Demand		-	-	-	-			-	-	-
Individual Customer Load Factor		50.00%	50.00%	50.00%						
Sum of Individual Customer Demands		4,019	4,153	4,019	49,194	4,450				
Sales		68,097,758	82,382,541	96,327,705	926,179,996					
Metered CP		138,223	236,607	222,429	2,293,576					
Purchases		71,895,402	86,616,377	101,347,097	972,714,565	95%				
Calculated CP		134,928	231,721	218,698	2,244,457	98%				
Difference		3,295	4,886	3,731	49,119					

EXHIBIT JW – 7
COST OF SERVICE STUDY
PURCHASED POWER, METERS, AND SERVICES

JACKSON ENERGY COOPERATIVE
Purchased Power

#	Item	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
1														
2	Billing Demand (kW)	231,640	230,923	243,357	155,095	143,645	149,700	180,327	185,411	176,219	138,223	236,607	222,429	2,293,576
3	Energy (kWh)	94,787,205	80,118,547	85,640,707	67,001,925	69,134,165	71,594,933	87,706,496	84,436,055	72,435,656	71,895,402	86,616,377	101,347,097	972,714,565
4	Demand Charge	$ 1,395,329	$ 1,507,675	$ 1,575,746	$ 999,287	$ 917,462	$ 956,750	$ 1,155,225	$ 1,190,087	$ 1,130,558	$ 880,257	$ 1,521,724	$ 1,415,457	$ 14,645,557
5	Energy Charge	$ 4,357,478	$ 3,670,761	$ 3,912,427	$ 3,054,936	$ 3,202,614	$ 3,330,027	$ 4,104,980	$ 3,946,646	$ 3,353,602	$ 3,235,702	$ 3,933,232	$ 4,622,242	$ 44,724,647
6	Metering Point	$ 4,530	$ 4,530	$ 4,530	$ 4,530	$ 4,530	$ 4,379	$ 4,379	$ 4,379	$ 4,530	$ 4,379	$ 4,379	$ 4,379	$ 53,454
7	Sub/Wheeling Charge	$ 114,675	$ 114,675	$ 114,675	$ 114,675	$ 112,543	$ 111,801	$ 111,801	$ 111,801	$ 113,645	$ 111,801	$ 111,801	$ 111,340	$ 1,355,233
8	Fuel Adjustment Clause	$ 2,123,950	$ 914,070	$ 758,222	$ 632,203	$ 759,497	$ 324,280	$ 593,556	$ 934,402	$ 743,602	$ 790,757	$ 694,954	$ 634,466	$ 9,903,959
9	Environmental Surcharge	$ 1,115,728	$ 580,094	$ 754,523	$ 771,309	$ 777,492	$ 873,088	$ 1,144,801	$ 1,187,689	$ 803,227	$ 738,721	$ 1,089,634	$ 1,207,351	$ 11,043,657
10	TOTAL	**$ 9,111,690**	**$ 6,791,805**	**$ 7,120,123**	**$ 5,576,941**	**$ 5,774,138**	**$ 5,600,326**	**$ 7,114,742**	**$ 7,375,005**	**$ 6,149,164**	**$ 5,761,617**	**$ 7,355,723**	**$ 7,995,236**	**$ 81,726,507**
11														
12														
13	SubTotal Demand $	$ 2,183,971	$ 1,974,936	$ 2,147,665	$ 1,581,278	$ 1,501,030	$ 1,596,783	$ 1,958,286	$ 2,018,881	$ 1,730,669	$ 1,439,670	$ 2,291,684	$ 2,255,587	$ 22,680,439
14	SubTotal Energy $	$ 6,927,719	$ 4,816,869	$ 4,972,458	$ 3,995,663	$ 4,273,108	$ 4,003,542	$ 5,156,456	$ 5,356,124	$ 4,418,495	$ 4,321,947	$ 5,064,039	$ 5,739,649	$ 59,046,069
15	SubTotal $	$ 9,111,690	$ 6,791,805	$ 7,120,123	$ 5,576,941	$ 5,774,138	$ 5,600,326	$ 7,114,742	$ 7,375,005	$ 6,149,164	$ 5,761,617	$ 7,355,723	$ 7,995,236	$ 81,726,507
16	Variance $	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	SubTotal Demand %	0.24	0.29	0.30	0.28	0.26	0.29	0.28	0.27	0.28	0.25	0.31	0.28	**0.28**
18	SubTotal Energy %	0.76	0.71	0.70	0.72	0.74	0.71	0.72	0.73	0.72	0.75	0.69	0.72	**0.72**
19														
20													Total	81,726,507
21													Acct 555	81,726,509
22													Variance	(2)
23														
24	Estimated ES Demand Share	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	**60%**
25	Estimated ES Energy Share	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	**40%**
26														

JACKSON ENERGY COOPERATIVE
Purchased Power

#		Item	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
1															
27		**Analysis of EKPC Bills Other Than E-2**													
28			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
29	C	ExoticRidge Crypto Company LLC													
30		Demand Charge					$ 3,745	$ 3,745	$ 3,745	$ 3,782	$ 4,172	$ 5,640	$ 5,640	$ 5,895	$ 36,364
31		Energy Charge					$ 8,302	$ 12,411	$ 14,163	$ 14,537	$ 22,911	$ 22,271	$ 21,166	$ 22,898	$ 138,659
32		FAC					$ 2,329	$ 1,425	$ 2,428	$ 4,071	$ 5,946	$ 6,187	$ 4,277	$ 3,628	$ 30,291
33		ES					$ 2,276	$ 3,288	$ 3,937	$ 4,341	$ 5,004	$ 5,043	$ 5,430	$ 5,820	$ 35,139
34		Total	$ -	$ -	$ -	$ -	$ 16,652	$ 20,869	$ 24,273	$ 26,731	$ 38,033	$ 39,141	$ 36,513	$ 38,241	$ 240,453
35															
36	C	Fresh Start Homes LLC													
37		Demand Charge	$ 5,340	$ 5,340	$ 5,340	$ 5,340	$ 5,558	$ 5,730	$ 5,730	$ 5,730	$ 5,730	$ 5,730	$ 5,730	$ 5,805	$ 67,103
38		Energy Charge	$ 19,671	$ 16,632	$ 19,882	$ 20,750	$ 21,059	$ 22,152	$ 21,816	$ 20,366	$ 17,791	$ 19,045	$ 18,823	$ 22,890	$ 240,877
39		FAC	$ 11,122	$ 4,787	$ 4,462	$ 4,974	$ 5,908	$ 2,544	$ 3,741	$ 5,704	$ 4,617	$ 5,291	$ 3,804	$ 3,627	$ 60,581
40		ES	$ 5,069	$ 2,515	$ 3,549	$ 5,057	$ 5,149	$ 5,690	$ 6,057	$ 6,166	$ 4,263	$ 4,447	$ 4,954	$ 5,802	$ 58,718
41		Total	$ 41,202	$ 29,274	$ 33,233	$ 36,121	$ 37,674	$ 36,116	$ 37,344	$ 37,966	$ 32,401	$ 34,513	$ 33,311	$ 38,124	$ 427,279
42															
43	B	Cumberland Cooperage LLC													
44		Demand Charge			$ 5,430	$ 5,430	$ 5,430	$ 5,430	$ 5,430	$ 5,430	$ 5,430	$ 5,430	$ 5,430	$ 5,430	$ 54,300
45		Energy Charge			$ 16,169	$ 11,548	$ 13,844	$ 13,717	$ 9,862	$ 12,934	$ 11,502	$ 12,638	$ 11,532	$ 11,118	$ 124,864
46		FAC			$ 3,620	$ 2,766	$ 3,884	$ 1,575	$ 1,539	$ 3,622	$ 2,976	$ 3,511	$ 2,327	$ 1,725	$ 27,545
47		ES			$ 3,016	$ 3,214	$ 3,666	$ 3,875	$ 3,258	$ 4,263	$ 3,016	$ 3,192	$ 3,370	$ 3,280	$ 34,150
48		Total	$ -	$ -	$ 28,235	$ 22,958	$ 26,824	$ 24,597	$ 20,089	$ 26,249	$ 22,924	$ 24,771	$ 22,659	$ 21,553	$ 240,859
49															
50	C	BlockZ Holdings, LLC - Green Hall													
51		Demand Charge									$ 12,576	$ 17,542	$ 18,111		$ 48,229
52		Energy Charge									$ 48,504	$ 76,628	$ 68,152		$ 193,284
53		FAC									$ 12,587	$ 21,288	$ 13,773		$ 47,648
54		ES									$ 11,161	$ 17,076	$ 17,476		$ 45,713
55		Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 84,828	$ 132,534	$ 117,512	$ -	$ 334,874
56															
57	CD	BlockZ Holdings, LLC													
58		Demand Charge Contract												$ 17,946	$ 17,946
59		Interruptible Credit												$ (12,578)	$ (12,578)
60		Energy Charge												$ 70,498	$ 70,498
61		FAC												$ 11,171	$ 11,171
62		ES												$ 15,623	$ 15,623
63		Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 102,660	$ 102,660
64															
65	B	Fed Correctional In													
66		Demand Charge	$ 11,235	$ 11,236	$ 11,235	$ 11,235	$ 11,235	$ 11,235	$ 11,235	$ 11,235	$ 11,235	$ 11,235	$ 11,235	$ 11,235	$ 134,821
67		Energy Charge	$ 18,295	$ 22,327	$ 23,345	$ 24,991	$ 28,924	$ 31,224	$ 35,593	$ 35,825	$ 29,223	$ 26,541	$ 25,588	$ 25,411	$ 327,287
68		FAC	$ 6,667	$ 6,187	$ 5,159	$ 5,990	$ 8,115	$ 3,586	$ 6,104	$ 10,033	$ 7,584	$ 7,373	$ 5,171	$ 4,027	$ 75,996
69		ES	$ 5,362	$ 3,736	$ 4,763	$ 8,873	$ 7,642	$ 8,610	$ 10,248	$ 11,070	$ 7,278	$ 6,678	$ 7,336	$ 7,301	$ 88,897
70		Total	$ 41,559	$ 43,486	$ 44,502	$ 51,089	$ 55,916	$ 54,655	$ 63,180	$ 68,163	$ 55,320	$ 51,827	$ 49,330	$ 47,974	$ 627,001
71															
72	B	Manchester Memorial Hospital													
73		Demand Charge	$ 4,120	$ 4,120	$ 4,120	$ 4,120	$ 4,120	$ 4,120	$ 5,176	$ 5,288	$ 4,120	$ 4,120	$ 4,120	$ 4,120	$ 51,664
74		Energy Charge	$ 10,089	$ 9,689	$ 10,885	$ 12,071	$ 13,332	$ 14,739	$ 17,745	$ 16,415	$ 13,673	$ 11,563	$ 9,882	$ 10,106	$ 150,189
75		FAC	$ 5,704	$ 2,789	$ 2,437	$ 2,893	$ 3,740	$ 1,693	$ 3,043	$ 4,597	$ 3,548	$ 3,212	$ 1,997	$ 1,601	$ 37,254
76		ES	$ 2,794	$ 1,560	$ 2,086	$ 3,107	$ 3,355	$ 3,843	$ 5,027	$ 5,100	$ 3,233	$ 2,795	$ 2,795	$ 2,841	$ 38,536
77		Total	$ 22,707	$ 18,158	$ 19,528	$ 22,191	$ 24,547	$ 24,395	$ 30,991	$ 31,400	$ 24,574	$ 21,690	$ 18,794	$ 18,668	$ 277,643
78															
79	C	Walmart Dist. Ctr.													
80		Demand Charge	$ 15,871	$ 15,871	$ 15,871	$ 15,871	$ 15,871	$ 15,871	$ 15,707	$ 15,707	$ 15,707	$ 15,707	$ 15,707	$ 16,707	$ 190,468
81		Energy Charge	$ 45,497	$ 41,929	$ 48,247	$ 47,340	$ 50,022	$ 48,359	$ 56,530	$ 55,749	$ 50,914	$ 46,298	$ 47,185	$ 43,577	$ 581,647
82		FAC	$ 25,724	$ 12,069	$ 10,802	$ 11,347	$ 14,034	$ 5,553	$ 9,695	$ 15,613	$ 13,212	$ 12,862	$ 9,535	$ 6,905	$ 147,351
83		ES	$ 12,219	$ 6,568	$ 8,960	$ 12,138	$ 12,652	$ 13,049	$ 15,862	$ 16,883	$ 12,095	$ 11,073	$ 12,653	$ 11,881	$ 146,033
84		Total	$ 99,311	$ 76,437	$ 83,880	$ 86,696	$ 92,579	$ 82,832	$ 97,794	$ 103,952	$ 91,928	$ 85,940	$ 85,080	$ 79,070	$ 1,065,499

JACKSON ENERGY COOPERATIVE
Purchased Power

#		Item	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
1															
85															
86	B	ABC Automotive													
87		Demand Charge	$ 33,331	$ 34,454	$ 34,454	$ 34,454	$ 34,454	$ 34,454	$ 34,454	$ 34,713	$ 34,454	$ 34,454	$ 34,454	$ 34,454	$ 412,584
88		Energy Charge	$ 89,529	$ 94,951	$ 109,365	$ 104,502	$ 110,865	$ 112,988	$ 99,176	$ 113,900	$ 114,856	$ 113,446	$ 96,174	$ 78,510	$ 1,238,262
89		FAC	$ 50,619	$ 27,330	$ 24,487	$ 25,049	$ 31,105	$ 12,975	$ 17,008	$ 31,899	$ 29,805	$ 31,516	$ 19,435	$ 12,441	$ 313,669
90		ES	$ 24,339	$ 14,738	$ 20,129	$ 26,700	$ 27,928	$ 29,998	$ 29,164	$ 35,001	$ 27,136	$ 26,536	$ 26,216	$ 22,510	$ 310,395
91		Total	$ 197,818	$ 171,473	$ 188,435	$ 190,705	$ 204,352	$ 190,415	$ 179,802	$ 215,513	$ 206,251	$ 205,952	$ 176,279	$ 147,915	$ 2,274,910
92															
93	B	BPM Lumber													
94		Demand Charge	$ 15,700	$ 12,546	$ 15,450	$ 14,293	$ 12,546	$ 12,546	$ 12,546	$ 12,546	$ 12,546	$ 15,430	$ 15,869	$ 12,546	$ 164,564
95		Energy Charge	$ 29,187	$ 27,286	$ 29,143	$ 25,797	$ 26,237	$ 24,913	$ 22,245	$ 24,835	$ 23,552	$ 24,301	$ 24,421	$ 22,514	$ 304,431
96		FAC	$ 16,502	$ 7,854	$ 6,525	$ 6,068	$ 7,290	$ 2,753	$ 3,416	$ 6,681	$ 5,684	$ 6,401	$ 4,694	$ 3,221	$ 77,089
97		ES	$ 8,613	$ 4,482	$ 6,114	$ 7,515	$ 7,293	$ 7,520	$ 7,397	$ 8,544	$ 6,330	$ 6,823	$ 7,858	$ 6,871	$ 85,360
98		Total	$ 70,002	$ 52,168	$ 57,232	$ 53,673	$ 53,366	$ 47,732	$ 45,604	$ 52,606	$ 48,112	$ 52,955	$ 52,842	$ 45,152	$ 631,444
99															
100	C	Chapin International, Inc.													
101		Demand Charge	$ 6,766	$ 6,756	$ 6,943	$ 7,715	$ 8,164	$ 8,164	$ 8,164	$ 8,164	$ 8,164	$ 8,164	$ 8,164	$ 8,164	$ 93,492
102		Energy Charge	$ 21,044	$ 19,394	$ 22,561	$ 21,797	$ 23,601	$ 23,719	$ 22,673	$ 21,178	$ 21,483	$ 23,677	$ 21,185	$ 19,715	$ 262,027
103		FAC	$ 11,898	$ 6,682	$ 5,051	$ 5,225	$ 6,621	$ 2,724	$ 3,888	$ 5,931	$ 5,575	$ 6,578	$ 4,281	$ 3,124	$ 67,578
104		ES	$ 5,570	$ 2,983	$ 4,133	$ 5,655	$ 6,077	$ 6,472	$ 6,723	$ 6,839	$ 5,336	$ 5,682	$ 5,875	$ 5,565	$ 66,910
105		Total	$ 45,278	$ 35,815	$ 38,688	$ 40,392	$ 44,463	$ 41,079	$ 41,448	$ 42,112	$ 40,558	$ 44,101	$ 39,505	$ 36,568	$ 490,007
106															
107	CD	Umine, LLC / BlockZ Holdings LLC													
108		Demand Charge Contract	$ 18,278	$ 18,276	$ 18,276	$ 18,732	$ 18,762	$ 18,762	$ 18,762	$ 18,762	$ 18,762	$ 18,762	$ 18,762	$ 18,762	$ 223,658
109		Interruptible Credit	$ (12,824)	$ (12,824)	$ (12,824)	$ (13,166)	$ (13,188)	$ (13,168)	$ (13,188)	$ (13,188)	$ (13,188)	$ (13,188)	$ (13,188)	$ (13,188)	$ (157,122)
110		Energy Charge	$ 62,626	$ 58,104	$ 70,883	$ 69,832	$ 73,997	$ 68,860	$ 63,989	$ 61,606	$ 60,867	$ 63,767	$ 62,955	$ 65,147	$ 782,633
111		FAC	$ 35,408	$ 16,724	$ 15,871	$ 16,738	$ 20,761	$ 7,907	$ 10,974	$ 17,253	$ 15,795	$ 17,715	$ 12,722	$ 10,323	$ 198,191
112		ES	$ 14,519	$ 7,543	$ 11,028	$ 15,000	$ 15,883	$ 15,398	$ 15,592	$ 16,372	$ 12,459	$ 12,876	$ 14,195	$ 14,547	$ 165,412
113		Total	$ 118,007	$ 87,823	$ 103,234	$ 107,136	$ 116,215	$ 97,759	$ 96,129	$ 100,805	$ 94,695	$ 99,932	$ 95,446	$ 95,591	$ 1,212,772
114															
115	CD	Umine - McCammon Ridge / Big Sur Group, Inc.													
116		EDR Credit					$ (1,365)	$ (1,365)	$ (1,767)	$ (1,767)	$ (1,767)	$ (2,256)	$ (2,309)	$ (2,309)	$ (14,905)
117		Demand Charge Contract					$ 7,490	$ 7,490	$ 10,873	$ 10,673	$ 10,673	$ 14,553	$ 14,973	$ 14,973	$ 91,698
118		Interruptible Credit					$ (4,760)	$ (4,760)	$ (7,140)	$ (7,140)	$ (7,140)	$ (10,041)	$ (10,354)	$ (10,354)	$ (61,689)
119		Energy Charge					$ 11,916	$ 23,132	$ 36,378	$ 46,213	$ 45,652	$ 56,953	$ 56,650	$ 68,083	$ 344,977
120		FAC					$ 2,754	$ 2,656	$ 6,581	$ 12,943	$ 11,847	$ 15,822	$ 11,448	$ 9,204	$ 73,255
121		ES					$ 2,536	$ 5,078	$ 9,046	$ 11,813	$ 8,979	$ 11,097	$ 12,300	$ 12,493	$ 73,342
122		Total	$ -	$ -	$ -	$ -	$ 19,936	$ 33,596	$ 55,738	$ 74,502	$ 70,011	$ 88,384	$ 85,017	$ 94,399	$ 521,583

JACKSON ENERGY COOPERATIVE
Purchased Power

#		Item	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
1															
123															
124	CD	DAC LLC													
125		Demand Charge Contract			$ 24,365	$ 24,964	$ 28,498	$ 28,499	$ 28,498	$ 28,499	$ 28,499	$ 28,499	$ 28,499	$ 28,499	$ 277,319
126		Interruptible Credit			$ (16,817)	$ (17,265)	$ (19,908)	$ (19,908)	$ (19,908)	$ (19,908)	$ (19,908)	$ (19,908)	$ (19,908)	$ (19,908)	$ (193,346)
127		Energy Charge			$ 96,643	$ 97,082	$ 114,653	$ 106,725	$ 106,713	$ 107,070	$ 111,930	$ 114,956	$ 102,395	$ 110,431	$ 1,068,598
128		FAC			$ 21,638	$ 23,270	$ 32,167	$ 12,256	$ 18,301	$ 29,986	$ 29,046	$ 31,936	$ 20,693	$ 17,499	$ 236,792
129		ES			$ 15,049	$ 20,847	$ 24,602	$ 23,856	$ 25,866	$ 28,241	$ 22,659	$ 22,996	$ 23,004	$ 24,506	$ 231,626
130		Total	$ -	$ -	$ 140,878	$ 148,898	$ 180,012	$ 151,428	$ 159,470	$ 173,888	$ 172,226	$ 178,479	$ 154,683	$ 161,027	$ 1,620,989
131															
132	C	Umine - Clover Bottom													
133		Demand Charge	$ 8,134	$ 8,269											$ 16,403
134		Energy Charge	$ 24,433	$ 44,756											$ 69,189
135		FAC	$ 13,814	$ 12,883											$ 26,697
136		ES	$ 6,507	$ 6,196											$ 12,703
137		Total	$ 52,888	$ 72,104	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 124,992
138															
139	C	Laurel Grocery Co													
140		Demand Charge	$ 4,921	$ 4,921	$ 4,921	$ 4,921	$ 4,921	$ 4,921	$ 4,786	$ 4,636	$ 4,636	$ 4,636	$ 4,636	$ 4,636	$ 57,492
141		Energy Charge	$ 11,332	$ 10,412	$ 12,176	$ 12,398	$ 14,030	$ 14,946	$ 16,407	$ 15,612	$ 13,582	$ 13,032	$ 10,812	$ 10,769	$ 155,508
142		FAC	$ 8,407	$ 2,986	$ 2,726	$ 2,972	$ 3,936	$ 1,716	$ 2,814	$ 4,372	$ 3,525	$ 3,620	$ 2,185	$ 1,706	$ 40,965
143		ES	$ 3,179	$ 1,722	$ 2,371	$ 3,303	$ 3,623	$ 4,036	$ 4,648	$ 4,774	$ 3,294	$ 3,148	$ 3,080	$ 3,071	$ 40,249
144		Total	$ 27,839	$ 20,041	$ 22,194	$ 23,594	$ 26,510	$ 25,619	$ 28,655	$ 29,394	$ 25,037	$ 24,436	$ 20,713	$ 20,182	$ 294,214
145															
146	B	Saint Joseph - London													
147		Demand Charge	$ 9,737	$ 9,737	$ 9,737	$ 9,737	$ 10,246	$ 9,737	$ 11,833	$ 12,412	$ 10,156	$ 9,737	$ 9,737	$ 9,737	$ 122,543
148		Energy Charge	$ 27,068	$ 25,844	$ 29,326	$ 30,354	$ 34,412	$ 34,615	$ 39,703	$ 39,200	$ 34,626	$ 32,212	$ 29,499	$ 29,502	$ 386,361
149		FAC	$ 15,316	$ 7,439	$ 6,566	$ 7,276	$ 9,655	$ 3,975	$ 6,809	$ 10,978	$ 8,988	$ 8,949	$ 5,961	$ 4,675	$ 96,587
150		ES	$ 7,316	$ 4,044	$ 5,457	$ 7,711	$ 8,598	$ 9,037	$ 11,296	$ 12,136	$ 8,146	$ 7,528	$ 7,896	$ 7,883	$ 97,048
151		Total	$ 59,437	$ 47,064	$ 51,086	$ 55,078	$ 62,911	$ 57,364	$ 69,641	$ 74,726	$ 61,916	$ 58,426	$ 53,093	$ 51,797	$ 702,539
152															
153	B	Subtotal Rate B													
154		Demand Charge	$ 74,123	$ 72,093	$ 80,426	$ 79,269	$ 78,031	$ 77,522	$ 80,674	$ 81,624	$ 77,941	$ 80,406	$ 80,845	$ 77,522	$ 940,476
155		Energy Charge	$ 174,168	$ 180,097	$ 218,233	$ 209,263	$ 227,614	$ 232,196	$ 224,324	$ 243,109	$ 227,432	$ 220,701	$ 197,096	$ 177,161	$ 2,531,394
156		FAC	$ 94,808	$ 51,599	$ 48,794	$ 50,042	$ 63,789	$ 26,557	$ 37,919	$ 67,810	$ 58,585	$ 60,962	$ 39,585	$ 27,690	$ 628,140
157		ES	$ 48,424	$ 28,560	$ 41,565	$ 57,120	$ 58,482	$ 62,883	$ 66,390	$ 76,114	$ 55,139	$ 53,552	$ 55,471	$ 50,686	$ 654,386
158		Total	$ 391,523	$ 332,349	$ 389,018	$ 395,694	$ 427,916	$ 399,158	$ 409,307	$ 468,657	$ 419,097	$ 415,621	$ 372,997	$ 333,059	$ 4,754,396
159															
160	C	Subtotal Rate C													
161		Demand Charge	$ 41,032	$ 41,157	$ 33,075	$ 33,847	$ 38,259	$ 38,431	$ 38,132	$ 38,019	$ 50,985	$ 57,419	$ 57,988	$ 41,207	$ 509,551
162		Energy Charge	$ 121,977	$ 133,123	$ 102,866	$ 102,285	$ 117,014	$ 121,587	$ 131,589	$ 127,442	$ 175,185	$ 200,951	$ 187,323	$ 119,849	$ 1,641,191
163		FAC	$ 70,965	$ 39,407	$ 23,041	$ 24,518	$ 32,828	$ 13,962	$ 22,566	$ 35,691	$ 45,462	$ 55,826	$ 37,855	$ 18,990	$ 421,111
164		ES	$ 32,544	$ 19,984	$ 19,013	$ 26,153	$ 29,777	$ 32,535	$ 37,227	$ 39,003	$ 41,153	$ 46,469	$ 49,468	$ 32,139	$ 405,465
165		Total	$ 266,518	$ 233,671	$ 177,995	$ 186,803	$ 217,878	$ 206,515	$ 229,514	$ 240,155	$ 312,785	$ 360,665	$ 332,634	$ 212,185	$ 2,977,318

JACKSON ENERGY COOPERATIVE
Purchased Power

#		Item	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
1															
166															
167	CD	Subtotal Rate CD													
168		Demand Charge	$ 5,454	$ 5,452	$ 13,000	$ 13,265	$ 15,529	$ 15,550	$ 16,130	$ 15,931	$ 15,931	$ 16,421	$ 16,475	$ 21,843	$ 170,981
169		Energy Charge	$ 62,626	$ 58,104	$ 167,526	$ 166,914	$ 200,566	$ 198,717	$ 207,080	$ 214,889	$ 218,449	$ 235,676	$ 222,000	$ 314,159	$ 2,266,706
170		FAC	$ 35,408	$ 16,724	$ 37,509	$ 40,008	$ 55,682	$ 22,819	$ 35,856	$ 60,182	$ 56,688	$ 65,473	$ 44,863	$ 48,197	$ 519,409
171		ES	$ 14,519	$ 7,543	$ 26,077	$ 35,847	$ 43,021	$ 44,332	$ 50,504	$ 56,426	$ 44,097	$ 46,969	$ 49,499	$ 67,169	$ 486,003
172		Total	$ 118,007	$ 87,823	$ 244,112	$ 256,034	$ 314,798	$ 281,418	$ 309,570	$ 347,428	$ 335,165	$ 364,539	$ 332,837	$ 451,368	$ 3,443,099
173															
174	47	EKPC Rate B / JEC Rate 47													
175		Total Demand	$ 103,177	$ 89,229	$ 105,365	$ 113,541	$ 113,120	$ 115,252	$ 120,508	$ 127,292	$ 111,024	$ 112,537	$ 114,128	$ 107,934	$ 1,333,108
176		Total Energy	$ 288,346	$ 243,120	$ 283,653	$ 282,153	$ 314,796	$ 283,906	$ 288,799	$ 341,365	$ 308,073	$ 303,084	$ 258,869	$ 225,125	$ 3,421,288
177		Total	$ 391,523	$ 332,349	$ 389,018	$ 395,694	$ 427,916	$ 399,158	$ 409,307	$ 468,657	$ 419,097	$ 415,621	$ 372,997	$ 333,059	$ 4,754,396
178															
179	46	EKPC Rate C / JEC Rate 46													
180		Total Demand	$ 74,724	$ 63,125	$ 73,129	$ 84,312	$ 97,467	$ 100,101	$ 106,901	$ 111,207	$ 118,066	$ 129,903	$ 133,843	$ 122,635	$ 1,215,413
181		Total Energy	$ 309,801	$ 258,369	$ 348,978	$ 358,525	$ 435,209	$ 387,832	$ 432,183	$ 476,376	$ 529,884	$ 595,301	$ 531,628	$ 540,918	$ 5,205,004
182		Total	$ 384,525	$ 321,494	$ 422,107	$ 442,837	$ 532,676	$ 487,933	$ 539,084	$ 587,583	$ 647,950	$ 725,204	$ 665,471	$ 663,553	$ 6,420,417
183															
184		Total B	$ 391,523	$ 332,349	$ 389,018	$ 395,694	$ 427,916	$ 399,158	$ 409,307	$ 468,657	$ 419,097	$ 415,621	$ 372,997	$ 333,059	$ 4,754,396
185		Total C	$ 266,518	$ 233,671	$ 177,995	$ 186,803	$ 217,878	$ 206,515	$ 229,514	$ 240,155	$ 312,785	$ 360,665	$ 332,634	$ 212,185	$ 2,977,318
186		Total CD	$ 118,007	$ 87,823	$ 244,112	$ 256,034	$ 314,798	$ 281,418	$ 309,570	$ 347,428	$ 335,165	$ 364,539	$ 332,837	$ 451,368	$ 3,443,099
187		Total C plus CD	$ 384,525	$ 321,494	$ 422,107	$ 442,837	$ 532,676	$ 487,933	$ 539,084	$ 587,583	$ 647,950	$ 725,204	$ 665,471	$ 663,553	$ 6,420,417
188															
189		Total 47	$ 391,523	$ 332,349	$ 389,018	$ 395,694	$ 427,916	$ 399,158	$ 409,307	$ 468,657	$ 419,097	$ 415,621	$ 372,997	$ 333,059	$ 4,754,396
190		Check	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (0)
191		Total 46	$ 384,525	$ 321,494	$ 422,107	$ 442,837	$ 532,676	$ 487,933	$ 539,084	$ 587,583	$ 647,950	$ 725,204	$ 665,471	$ 663,553	$ 6,420,417
192		Check	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

JACKSON ENERGY COOPERATIVE
Meter Costs

#	Rate	Rate Code	Installed Meters	Avg Meter Cost	Total Cost	Allocation Factor
1	Residential Service	10	48,127	$ 256	$ 12,314,737	84.85%
2	Residential Off Peak ETS	11	360	$ 256	$ 92,117	0.63%
3	Commercial Service < 50 KW	20	3,628	$ 428	$ 1,553,256	10.70%
4	Commercial Off Peak ETS	22	3	$ 428	$ 1,284	0.01%
5	Large Power Loads 50 KW and Over	40	154	$ 688	$ 105,952	0.73%
6	Large Power Rate 500 KW and Over	46	8	$ 688	$ 5,504	0.04%
7	Large Power Rate 500 kW and Over	47	6	$ 688	$ 4,128	0.03%
8	Schools, Churches, Halls & Parks	50	995	$ 428	$ 425,989	2.94%
9	All Electric Schools AES	52	23	$ 428	$ 9,847	0.07%
10	Outdoor Lighting	OL	-	$ -	$ -	0.00%
11	Total		53,304	$ 272.27	$ 14,512,814	100.00%

JACKSON ENERGY COOPERATIVE
Service Costs

#	Rate	Rate Code	Average Number of Services		Average Service Cost		Total Cost	Allocation Factor
1	Residential Service	10	48,127	$	287	$	13,812,449	83.67%
2	Residential Off Peak ETS	11	360	$	29	$	10,332	0.06%
3	Commercial Service < 50 KW	20	3,628	$	646	$	2,342,781	14.19%
4	Commercial Off Peak ETS	22	3	$	29	$	86	0.00%
5	Large Power Loads 50 KW and Over	40	154	$	287	$	44,198	0.27%
6	Large Power Rate 500 KW and Over	46	8	$	-	$	-	0.00%
7	Large Power Rate 500 kW and Over	47	6	$	-	$	-	0.00%
8	Schools, Churches, Halls & Parks	50	995	$	287	$	285,565	1.73%
9	All Electric Schools AES	52	23	$	569	$	13,093	0.08%
10	Outdoor Lighting	OL	-	$	-	$	-	0.00%
11	Total		53,304	$	309.70	$	16,508,504	100.00%

EXHIBIT JW – 8
COST OF SERVICE STUDY
ZERO INTERCEPT ANALYSIS

JACKSON ENERGY COOPERATIVE
Zero Intercept & Minimum System Analyses

Account 365 - Overhead Conductors and Devices

Description	Size	Cost	Quantity	Actual Unit Cost ($ per Unit)	Linear Regression Inputs y*n^0.5	n^0.5	xn^0.5
2ACSR	66.37	4,138,144.88	6,151,479	0.67	1,668.46	2,480.22	164,612.04
4ACSR	41.74	2,236,758.12	8,945,345	0.25	747.86	2,990.88	124,839.20
4/0 ACSR	41.74	8,823.97	22,607	0.39	58.69	150.36	6,275.87
3/0 ACSR	167.80	2,357,828.74	3,080,855	0.77	1,343.31	1,755.24	294,528.68
1/0 ACSR	105.53	14,188,657.48	16,548,238	0.86	3,487.91	4,067.95	429,291.03
336.4 ACSR	336.40	10,586,181.59	6,984,836	1.52	4,005.54	2,642.88	889,066.19
477 ACSR	477.00	107,587.05	69,343	1.55	408.56	263.33	125,608.69
4ACWC	41.74	2,629.62	2,089	1.26	57.53	45.71	1,907.75
6ACWC	26.25	1,017,093.16	6,348,390	0.16	403.67	2,519.60	66,139.53
8ACWC	16.51	940,260.50	5,968,838	0.16	384.86	2,443.12	40,335.92
6 BARE COPPER	26.25	21,794.60	7,224	3.02	256.42	84.99	2,231.10
1/0 7 STRAND COPPER	738.71	42,696.50	93,562	0.46	139.59	305.88	225,955.92
WIRE, 556.5 ACSR	556.50	12,372.90	53,716	0.23	53.39	231.77	128,978.40
TOTAL		$ 35,660,829.11	54,276,522				

Zero Intercept Linear Regression Results

		LINEST Array	
Size Coefficient ($ per MCM)	0.00374	0.00374	0.25836
Zero Intercept ($ per Unit)	0.25836	0.00063	0.09272
R-Square	0.9271	0.92709	474.22767

Plant Classification

Total Number of Units		54,276,522
Zero Intercept ($/Unit)	$	0.26
Minimum System ($/Unit)	$	0.16
Use Min System (M) or Zero Intercept (Z)?		Z
Zero Intercept or Min System Cost ($)	$	14,023,072
Total Cost of Sample	$	35,660,829
Percentage of Total		0.3932
Percentage Classified as Customer-Related		39.32%
Percentage Classified as Demand-Related		60.68%

JACKSON ENERGY COOPERATIVE
Zero Intercept & Minimum System Analyses

Account 367 - Underground Conductors and Devices

Description	Size	Cost	Quantity	Actual Unit Cost ($ per Unit)	Linear Regression Inputs y*n^0.5	n^0.5	xn^0.5
350 MCM URD PRIMARY	350.00	409,077.36	52,168	7.84	1,791.03	228.40	79,941.10
500 MCM URD PRIMARY	500.00	17,761.60	7,402	2.40	206.45	86.03	43,017.44
2 AL CONCENTRIC URD	66.37	63.82	61	1.05	8.17	7.81	518.37
1/0 15KV URD PRIMARY	105.53	6,421,533.17	1,365,476	4.70	5,495.37	1,168.54	123,315.59
WIRE, 2/0 15KV URD PRIMARY	66.37	1,479.73	2,061	0.72	32.59	45.40	3,013.08
TOTAL		$ 6,849,915.68	1,427,168				

Zero Intercept Linear Regression Results

		LINEST Array	
Size Coefficient ($ per MCM)	0.00783	0.00783	3.88777
Zero Intercept ($ per Unit)	3.88777	0.00511	0.65555
R-Square	0.9904	0.99038	327.52038

Plant Classification

Total Number of Units		1,427,168
Zero Intercept ($/Unit)	$	3.89
Minimum System ($/Unit)	$	0.72
Use Min System (M) or Zero Intercept (Z)?		Z
Zero Intercept or Min System Cost ($)	$	5,548,503
Total Cost of Sample	$	6,849,916
Percentage of Total		0.8100
Percentage Classified as Customer-Related		81.00%
Percentage Classified as Demand-Related		19.00%

JACKSON ENERGY COOPERATIVE
Zero Intercept & Minimum System Analyses

Account 368 - Line Transformers

Description	Size	Cost	Quantity	Actual Unit Cost ($ per Unit)	Linear Regression Inputs y*n^0.5	n^0.5	xn^0.5	NARUC CAM Incl?	NARUC CAM Qty
TRANSFORMERS· 1.5 KVA CONV.	1.50	15,974.27	18	887.46	3,765.17	4.24	6.36	1	18
TRANSFORMERS· 3 KVA CONV.	3.00	8,122.76	72	112.82	957.28	8.49	25.46	1	72
TRANSFORMERS· 5 KVA CONV.	5.00	19,276.12	165	116.82	1,500.64	12.85	64.23	1	165
TRANSFORMERS· 10 KVA CONV.	10.00	152,570.97	425	358.99	7,400.78	20.62	206.16	1	425
TRANSFORMERS· 15 KVA CONV.	15.00	221,119.30	556	397.70	9,377.55	23.58	353.69	1	556
TRANSFORMERS· 25 KVA CONV.	25.00	300,111.49	616	487.19	12,091.84	24.82	620.48	1	616
TRANSFORMERS· 37.5 KVA CONY.	37.50	162,375.87	325	499.62	9,006.99	18.03	676.04	1	325
TRANSFORMERS· 50 KVA CONV.	50.00	341,812.50	453	754.55	16,059.75	21.28	1,064.19	1	453
TRANSFORMERS· 75 KVA CONV.	75.00	175,901.26	153	1,149.68	14,220.77	12.37	927.70	0	-
TRANSFORMERS- 100 KVA CONV.	100.00	88,170.18	52	1,695.58	12,227.00	7.21	721.11	0	-
TRANSFORMERS -167 KVA CONV.	167.00	100,466.05	45	2,232.58	14,976.59	6.71	1,120.27	0	-
TRANSFORMERS· 333 KVA CONV.	333.00	94,761.81	18	5,264.55	22,335.57	4.24	1,412.80	0	-
TRANSFORMERS 2500 KVA CONV.	2,500.00	18,535.26	1	18,535.26	18,535.26	1.00	2,500.00	0	-
TRANSFORMERS 1.5 KVA CSP	1.50	4,051.69	18	225.09	954.99	4.24	6.36	1	18
TRANSFORMERS- 10 KVA CSP	10.00	1,709,543.67	4,638	368.60	25,102.38	68.10	681.03	1	4,638
TRANSFORMERS -15 KVA CSP	15.00	5,623,431.87	12,026	467.61	51,279.15	109.66	1,644.95	1	12,026
TRANSFORMERS· 25 KVA CSP	25.00	3,734,388.58	6,711	556.46	45,585.41	81.92	2,048.02	1	6,711
TRANSFORMERS· 37.5 KVA CSP	37.50	873,578.93	1,103	792.00	26,303.55	33.21	1,245.43	1	1,103
TRANSFORMERS· 50 KVA CSP	50.00	128,648.71	134	960.07	11,113.56	11.58	578.79	1	134
TRANSFORMERS· 25 KVA PADMOUNT	25.00	1,121,317.90	1,040	1,078.19	34,770.59	32.25	806.23	1	1,040
TRANSFORMERS· 37.5 KVA PAD.	37.50	248,294.39	222	1,118.44	16,664.43	14.90	558.74	1	222
TRANSFORMERS· 50 KVA PADMOUNT	50.00	162,306.29	116	1,399.19	15,069.76	10.77	538.52	1	116
TRANSFORMERS· 75 KVA PADMOUNT	75.00	143,055.81	61	2,345.18	18,316.42	7.81	585.77	0	-
TRANSFORMERS· 100 KVA PAD.	100.00	78,840.70	37	2,130.83	12,961.33	6.08	608.28	0	-
TRANSFORMERS· 150 KVA PAD.	150.00	50,224.83	9	5,580.54	16,741.61	3.00	450.00	0	-
TRANSFORMERS-167 KVA PAD.	167.00	61,815.13	22	2,809.78	13,179.03	4.69	783.30	0	-
TRANSFORMERS· 225 KVA PAD.	225.00	40,529.06	7	5,789.87	15,318.54	2.65	595.29	0	-
TRANSFORMERS· 500 KVA PAD.	500.00	247,730.07	41	6,042.20	38,688.94	6.40	3,201.56	0	-
TRANSFORMERS· 750 KVA PAD.	750.00	174,813.14	18	9,711.84	41,203.85	4.24	3,181.98	0	-
TRANSFORMERS· 1500 KVA PAD.	1,500.00	95,099.17	7	13,585.60	35,944.11	2.65	3,968.63	0	-
TRANSFORMER· 2000 KVA CONV	2,000.00	73,296.50	4	18,324.13	36,648.25	2.00	4,000.00	0	-
TRANSFORMERS· 2,500 KVA PADMO	2,500.00	279,296.98	13	21,484.38	77,463.04	3.61	9,013.88	0	-
TRANSFORMERS -112.5 KVA PADMOUN	112.50	109,915.41	29	3,790.19	20,410.78	5.39	605.83	0	-
TRANSFOMERS • 300 KVA PADMOUNT	300.00	173,938.12	32	5,435.57	30,748.21	5.66	1,697.06	0	-
TRANSFORMERS· 45 KVA PADMOUNT	45.00	4,223.38	1	4,223.38	4,223.38	1.00	45.00	1	1
TRANSFORMERS-1,000 KVA PADMOUN	1,000.00	198,682.15	19	10,456.96	45,580.81	4.36	4,358.90	0	-
TRANSFORMERS· 1 KVA CONV	1.00	51,176.98	107	478.29	4,947.47	10.34	10.34	1	107
TRANSFORMERS - 75 KVA CSP	75.00	16,160.55	14	1,154.33	4,319.09	3.74	280.62	0	-
TRANSFORMERS -15 KVA PAD	15.00	48,989.31	51	960.57	6,859.88	7.14	107.12	1	51
112 KVA CONVENTIONAL TRANSFORM	112.00	3,714.42	1	3,714.42	3,714.42	1.00	112.00	0	-
TRANSFORMER -10 KVA CONV. I B	10.00	33,262.86	46	723.11	4,904.34	6.78	67.82	1	46
TRANSFORMER -15 KVA CONV. I B	15.00	1,702,060.53	2,325	732.07	35,299.09	48.22	723.27	1	2,325
TRANSFORMER· 25 KVA CONV. I B	25.00	1,197,469.82	1,375	870.89	32,293.36	37.08	927.02	1	1,375
TRANSFORMER· 37.5 KVA CONV. I	37.50	50,609.39	50	1,012.19	7,157.25	7.07	265.17	1	50
TRANSFORMER - 50 KVA CONV. 1 B	50.00	280,450.22	211	1,329.15	19,306.99	14.53	726.29	1	211
DOE Transf.•10 KVA CONV 1B	10.00	3,191,612.33	3,935	811.08	50,878.91	62.73	627.30	1	3,935
DOE Transf.•15 KVA CONV 1B	15.00	4,150,111.50	4,315	961.79	63,178.51	65.69	985.33	1	4,315
DOE Transf.•50 KVA CONV 1B	50.00	1,228,423.54	696	1,764.98	46,563.27	26.38	1,319.09	1	696
DOE Transf.•10 KVA CONV 2B	10.00	54,552.77	65	839.27	6,766.44	8.06	80.62	1	65

JACKSON ENERGY COOPERATIVE
Zero Intercept & Minimum System Analyses

DOE Transf.•15 KVA CONV 2B	15.00	101,133.23	109	927.83	9,686.81	10.44	156.60	1	109
DOE Transf.•50 KVA CONV 2B	50.00	282,277.69	137	2,060.42	24,116.61	11.70	585.23	1	137
DOE Transf.•75 KVA CONV 2B	75.00	165,528.81	61	2,713.59	21,193.79	7.81	585.77	0	-
DOE Transf.•100 KVA CONV 2B	100.00	191,322.41	61	3,136.43	24,496.32	7.81	781.02	0	-
DOE Transf.•167 KVA CONV 2B	167.00	336,556.32	60	5,609.27	43,449.23	7.75	1,293.58	0	-
DOE Transf.• 250 KVA CONV 2B	250.00	23,444.75	4	5,861.19	11,722.38	2.00	500.00	0	-
DOE Transf.-15 KVA PADMOUNT	15.00	954,381.73	585	1,631.42	39,458.83	24.19	362.80	1	585
DOE Transf.-50 KVA PADMOUNT	50.00	403,583.91	192	2,102.00	29,126.16	13.86	692.82	1	192
DOE Transf.• 75 KVA PADMOUNT	75.00	36,696.12	13	2,822.78	10,177.67	3.61	270.42	0	-
DOE Transf.-100 KVA PADMOUNT	100.00	23,169.21	7	3,309.89	8,757.14	2.65	264.58	0	-
DOE Transf.-167 KVA PADMOUNT	167.00	75,656.13	16	4,728.51	18,914.03	4.00	668.00	0	-
DOE Transf.-37.5KVA CONV 2 BUSH	37.50	3,833.52	3	1,277.84	2,213.28	1.73	64.95	1	3
DOE Transf.-750KVA PADMOUNT	750.00	55,405.15	3	18,468.38	31,988.18	1.73	1,299.04	0	-
DOE Transf.• 25 KVA PADMOUNT	25.00	650,294.90	328	1,982.61	35,906.53	18.11	452.77	1	328
DOE Transf.-25 KVA CONV 2B	25.00	176,610.96	135	1,308.23	15,200.25	11.62	290.47	1	135
DOE TRANSF. -1000 KVA PADMOUNT	1,000.00	236,433.98	13	18,187.23	65,574.99	3.61	3,605.55	0	-
DOE TRANSFORMER-1500 KVAPADMO	1,500.00	177,387.39	7	25,341.06	67,046.13	2.65	3,968.63	0	-
DOE TRANSFORMER-300 KVA PADMOUN	300.00	263,402.09	26	10,130.85	51,657.40	5.10	1,529.71	0	-
DOE TRANSFORMER-500 KVA PADMOUN	500.00	206,211.42	18	11,456.19	48,604.50	4.24	2,121.32	0	-
DOE TRANSFORMER - 2500 KVA PADMO	2,500.00	789,760.66	19	41,566.35	181,183.52	4.36	10,897.25	0	-
DOE TRANSFORMER-112.5 KVA PADMO	112.50	109,890.65	17	6,464.16	26,652.40	4.12	463.85	0	-
DOE TRANSFORMER-25 KVA CONV-1B	25.00	1,772,642.51	1,385	1,279.89	47,631.72	37.22	930.39	1	1,385
20KVA PORTABLE TRANSFORMER	20.00	3,290.86	1	3,290.86	3,290.86	1.00	20.00	1	1
TOTAL		$ 36,083,728.94	45,598						44,690

Zero Intercept Linear Regression Results

Size Coefficient ($ per MCM)	13.30747	
Zero Intercept ($ per Unit)	462.72561	
R-Square	0.8797	

LINEST Array

13.30747	462.72561
0.72115	63.00798
0.87971	12,905.94840

Plant Classification

Total Number of Units	*	44,690
Zero Intercept ($/Unit)	$	462.73
Minimum System ($/Unit)	$	112.82
Use Min System (M) or Zero Intercept (Z)?		Z
Zero Intercept or Min System Cost ($)	$	20,679,208
Total Cost of Sample	$	36,083,729
Percentage of Total		0.5731
Percentage Classified as Customer-Related		57.31%
Percentage Classified as Demand-Related		42.69%

* Only single-phase up to 50 KVA should be included in the Customer-related component per NARUC CAM

Descripton	Acct	Demand	Customer
Overhead Conductors and Devices	365	0.6068	0.3932
Underground Conductors and Devices	367	0.1900	0.8100
Line Transformers	368	0.4269	0.5731

EXHIBIT JW – 9
PRESENT AND PROPOSED RATES

JACKSON ENERGY COOPERATIVE
Present and Proposed Rates

#	Rate Class: Classification	Code	Billing Unit	Rates: Present Rate	Proposed Rate	Incr (Decr) Over Pres	Revenues: Present Revenue	Proposed Revenue	Increase $	Increase %	Increase Avg Bill
1	Residential Service	10	Customer Charge (per month)	24.76	36.48	11.72	$ 80,395,170	$ 86,188,782	$ 5,793,612	7.2%	$10.03
			Energy Charge (per kWh)	0.10180	0.10011	(0.00169)					
2	Residential Off Peak ETS	11	Customer Charge (per month)	-	-	-	$ 257,148	$ 257,148	$ -	0.0%	$0.00
			Energy Charge (per kWh)	0.06108	0.06108	-					
3	Commercial Service < 50 KW	20	Customer Charge (per month)	40.72	40.72	-	$ 7,782,211	$ 7,782,211	$ -	0.0%	$0.00
			Energy Charge (per kWh)	0.09839	0.09839	-					
4	Commercial Off Peak ETS	22	Customer Charge (per month)	-	-	-	$ 1,622	$ 1,622	$ -	0.0%	$0.00
			Energy Charge (per kWh)	0.05903	0.05903	-					
5	Large Power Loads 50 KW and Over	40	Customer Charge (per month)	58.75	58.75	-	$ 8,023,623	$ 8,023,623	$ -	0.0%	$0.00
			Energy Charge (per kWh)	0.07538	0.07538	-					
			Demand Charge (per kW)	6.80	6.80	-					
6	Large Power Rate 500 KW and Over	46	Customer Charge (per month)	1,754.33	1,754.33	-	$ 8,149,444	$ 8,149,444	$ -	0.0%	$0.00
			Energy Charge (per kWh)	0.06014	0.06014	-					
			Demand Charge (per kW)	7.06	7.06	-					
7	Large Power Rate 500 kW and Over	47	Customer Charge (per month)	1,754.33	1,754.33	-	$ 5,406,242	$ 5,406,242	$ -	0.0%	$0.00
			Energy Charge (per kWh)	0.06122	0.06122	-					
			Demand Charge Contract (per kW)	7.06	7.06	-					
			Demand Charge Excess (per kW)	9.80	9.80	-					
8	Schools, Churches, Halls & Parks	50	Customer Charge (per month)	23.20	23.20	-	$ 2,912,354	$ 2,912,354	$ -	0.0%	$0.00
			Energy Charge (per kWh)	0.10534	0.10534	-					
9	All Electric Schools AES	52	Customer Charge (per month)	57.73	57.73	-	$ 980,889	$ 980,889	$ -	0.0%	$0.00
			Energy Charge (per kWh)	0.08891	0.08891	-					
10	Outdoor Lighting	OL					$ 3,065,512	$ 3,065,512	$ -	0.0%	$0.00
	TOTAL						$ 116,974,214	$ 122,767,826	$ 5,793,612	5.0%	NA

Target Increase > $ 5,797,581
Variance > $ (3,969)

JACKSON ENERGY COOPERATIVE
Residential Service
10

	Test Year Rate			Present Rate			Proposed Rates				
	Billing Units	Rate	Calculated Billings	Rate	Calculated Billings		Billing Units	Rate	Calculated Billings	Increase	
Customer Charge						**Customer Charge**					
	Customers	*per Customer*		*per Customer*			*Customers*	*per Customer*			
Test Year	577,526	$ 24.76	$ 14,299,544	$ 24.76	$ 14,299,544	Annual	577,526	$ 36.48	$ 21,068,148	$ 6,768,605	47%
Energy Charge						**Energy Charge**					
	kWh	*Per kWh*		*Per kWh*			*kWh*	*Per kWh*			
All Hours	576,919,032	$0.08998	$ 51,911,174	$0.10180	$ 58,730,357	All Hours	576,919,032	$0.10011	$ 57,755,364	$ (974,993)	-2%
Other						**Other**					
FAC			$ 6,756,030		$ (63,153)	FAC			$ (63,153)	$ -	0%
ES			$ 7,428,422		$ 7,428,422	ES			$ 7,428,422	$ -	0%
OL			$ -		$ -	OL			$ -	$ -	0%
Total Rate Revenue			$ 80,395,170		$ 80,395,170	**Total Rate Revenue**			$ 86,188,782	$ 5,793,612	7%
Revenue Per Books			$ 79,408,477			**Difference from Present Rates**			$ 5,793,612		
Difference			$ 986,693		$ -	**Percent Change from Present Rates**			7%		
Percent Difference			1.24%		0.00%	**Avg Incr/(Decr) Per Customer Per Month**			$ 10.03		

JACKSON ENERGY COOPERATIVE
Residential Off Peak ETS
11

	Test Year Rate			Present Rate		Proposed Rates			
	Billing Units	Rate	Calculated Billings	Rate	Calculated Billings	Billing Units	Rate	Calculated Billings	Increase
Customer Charge						**Customer Charge**			
	Customers	*per Customer*		*per Customer*		*Customers*	*per Customer*		
Test Year	4,318	$ -	$ -	$ -	$ -	Annual	4,318	$ -	$ -	$ -
Energy Charge						**Energy Charge**			
	kWh	*Per kWh*		*Per kWh*		*kWh*	*Per kWh*		
Test Year	3,316,676	$0.05838	$ 193,628	$0.06108	$ 202,583	All Hours	3,316,676	$0.06108	$ 202,583	$ -
Other						**Other**			
FAC			$ 42,619		$ 33,664	FAC			$ 33,664	$ -
ES			$ 20,902		$ 20,902	ES			$ 20,902	$ -
OL			$ -		$ -	OL			$ -	$ -
Total Rate Revenue			$ 257,148		$ 257,148	**Total Rate Revenue**			$ 257,148	$ -
Revenue Per Books			$ 253,733			**Difference from Present Rates**			$ -	
Difference			$ 3,415		$ -	**Percent Change from Present Rates**			0%	
Percent Difference			1.35%		0.00%	**Avg Incr/(Decr) Per Customer Per Month**			$ -	

JACKSON ENERGY COOPERATIVE
Commercial Service < 50 KW
20

	Test Year Rate			Present Rate			Proposed Rates			
	Billing Units	Rate	Calculated Billings	Rate	Calculated Billings		Billing Units	Rate	Calculated Billings	Increase
Customer Charge						**Customer Charge**				
	Customers	*per Customer*		*per Customer*			*Customers*	*per Customer*		
Test Year	43,539	$ 58.75	$ 2,557,916	$ 58.75	$ 2,557,916	Annual	43,539	$ 58.75	$ 2,557,916	$ -
Energy Charge						**Energy Charge**				
	kWh	*Per kWh*		*Per kWh*			*kWh*	*Per kWh*		
All Hours	59,372,503	$0.06356	$ 3,773,716	$0.07538	$ 4,475,499	All Hours	59,372,503	$0.07538	$ 4,475,499	$ -
Other						**Other**				
FAC			$ 673,714		$ (28,069)	FAC			$ (28,069)	$ -
ES			$ 776,864		$ 776,864	ES			$ 776,864	$ -
OL			$ -		$ -	OL			$ -	$ -
Total Rate Revenue			$ 7,782,211		$ 7,782,211	**Total Rate Revenue**			$ 7,782,211	$ -
Revenue Per Books			$ 8,211,160			**Difference from Present Rates**			$ -	
Difference			$ (428,950)		$ -	**Percent Change from Present Rates**			0%	
Percent Difference			-5.22%		0.00%	**Avg Incr/(Decr) Per Customer Per Month**			$ -	

JACKSON ENERGY COOPERATIVE
Commercial Off Peak ETS
22

	Test Year Rate			Present Rate			Proposed Rates			
	Billing Units	Rate	Calculated Billings	Rate	Calculated Billings		Billing Units	Rate	Calculated Billings	Increase
Customer Charge						**Customer Charge**				
	Customers	*per Customer*		*per Customer*			*Customers*	*per Customer*		
Test Year	35	$ -	$ -	$ -	$ -	Annual	35	$ -	$ -	$ -
Energy Charge						**Energy Charge**				
	kWh	*Per kWh*		*Per kWh*			*kWh*	*Per kWh*		
Test Year	23,150	$0.05194	$ 1,202	$0.05903	$ 1,367	All Hours	23,150	$0.05903	$ 1,367	$ -
Other						**Other**				
FAC			$ 288		$ 124	FAC			$ 124	$ -
ES			$ 131		$ 131	ES			$ 131	$ -
OL			$ -		$ -				$ -	$ -
Total Rate Revenue			$ 1,622		$ 1,622	**Total Rate Revenue**			$ 1,622	$ -
Revenue Per Books			$ 1,553			**Difference from Present Rates**			$ -	
Difference			$ 69		$ -	**Percent Change from Present Rates**			0%	
Percent Difference			4.45%		0.00%	**Avg Incr/(Decr) Per Customer Per Month**			$ -	

JACKSON ENERGY COOPERATIVE
Large Power Loads 50 KW and Over
40

	Test Year Rate			Present Rate			Proposed Rates			
	Billing Units	Rate	Calculated Billings	Rate	Calculated Billings		Billing Units	Rate	Calculated Billings	Increase
Customer Charge						**Customer Charge**				
	Customers	*per Customer*		*per Customer*			*Customers*	*per Customer*		
Test Year	1,852	$ 58.75	$ 108,805	$ 58.75	$ 108,805	Annual	1,852	$ 58.75	$ 108,805	$ -
Energy Charge						**Energy Charge**				
	kWh	*Per kWh*		*Per kWh*			*kWh*	*Per kWh*		
All Hours	74,901,660	$0.06356	$ 4,760,750	$0.07538	$ 5,646,087	All Hours	74,901,660	$0.07538	$ 5,646,087	$ -
Demand Charge						**Demand Charge**				
	kW	*Per kW*		*Per kW*			*kW*	*Per kW*		
NCP	232,886	$6.80	$ 1,583,625	$6.80	$ 1,583,625	NCP	232,886	$6.80	$ 1,583,625	$ -
Other						**Other**				
FAC			$ 848,101		$ (37,236)	FAC			$ (37,236)	$ -
ES			$ 722,342		$ 722,342	ES			$ 722,342	$ -
OL			$ -		$ -	OL			$ -	$ -
Total Rate Revenue			$ 8,023,623		$ 8,023,623	**Total Rate Revenue**			$ 8,023,623	$ -
Revenue Per Books			$ 7,903,197			**Difference from Present Rates**			$ -	
Difference			$ 120,426		$ -	**Percent Change from Present Rates**			0%	
Percent Difference			1.52%		0.00%	**Avg Incr/(Decr) Per Customer Per Month**			$ -	

JACKSON ENERGY COOPERATIVE
Large Power Rate 500 KW and Over
46

	Test Year Rate			Present Rate				Proposed Rates			
	Billing Units	Rate	Calculated Billings	Rate	Calculated Billings			Billing Units	Rate	Calculated Billings	Increase
Customer Charge							**Customer Charge**				
	Customers	*per Customer*		*per Customer*				*Customers*	*per Customer*		
Test Year	92	$ 1,754.33	$ 161,398	$ 1,754.33	$ 161,398		Annual	92	$ 1,754.33	$ 161,398	$ -
Energy Charge							**Energy Charge**				
	kWh	*Per kWh*		*Per kWh*				*kWh*	*Per kWh*		
All Hours	97,780,556	$0.04832	$ 4,724,756	$0.06014	$ 5,880,523		All Hours	97,780,556	$0.06014	$ 5,880,523	$ -
Demand Charge							**Demand Charge**				
	kW	*Per kW*		*Per kW*				*kW*	*Per kW*		
NCP	181,020	$7.06	$ 1,278,000	$7.06	$ 1,278,000		NCP	181,020	$7.06	$ 1,278,000	$ -
Other							**Other**				
FAC			$ 1,093,819		$ (61,947)		FAC			$ (61,947)	$ -
ES			$ 891,470		$ 891,470		ES			$ 891,470	$ -
OL			$ -		$ -		OL			$ -	$ -
Total Rate Revenue			$ 8,149,444		$ 8,149,444		**Total Rate Revenue**			$ 8,149,444	$ -
Revenue Per Books			$ 7,615,206				**Difference from Present Rates**			$ -	
Difference			$ 534,238		$ -		**Percent Change from Present Rates**			0%	
Percent Difference			7.02%		0.00%		**Avg Incr/(Decr) Per Customer Per Month**			$ -	

JACKSON ENERGY COOPERATIVE
Large Power Rate 500 kW and Over
47

	Test Year Rate			Present Rate				Proposed Rates			
	Billing Units	Rate	Calculated Billings	Rate	Calculated Billings			Billing Units	Rate	Calculated Billings	Billings
Customer Charge							**Customer Charge**				
	Customers	*per Customer*		*per Customer*				*Customers*	*per Customer*		
Test Year	71	$ 1,754.33	$ 124,557	$ 1,754.33	$ 124,557		Annual	71	$ 1,754.33	$ 124,557	$ -
Energy Charge							**Energy Charge**				
	kWh	*Per kWh*		*Per kWh*				*kWh*	*Per kWh*		
All Hours	63,304,128	$0.04940	$ 3,127,224	$0.06122	$ 3,875,479		All Hours	63,304,128	$0.06122	$ 3,875,479	$ -
Demand Charge							**Demand Charge**				
	kW	*Per kW*		*Per kW*				*kW*	*Per kW*		
Contract	102,900	$7.06	$ 726,474	$7.06	$ 726,474		Contract	102,900	$7.06	$ 726,474	$ -
Excess	6,345	$9.80	$ 62,177	$9.80	$ 62,177		Excess	6,345	$9.80	$ 62,177	$ -
Other							**Other**				
FAC			$ 713,438		$ (34,817)		FAC			$ (34,817)	$ -
ES			$ 652,372		$ 652,372		ES			$ 652,372	$ -
OL			$ -		$ -		OL			$ -	$ -
Total Rate Revenue			$ 5,406,242		$ 5,406,242		**Total Rate Revenue**			$ 5,406,242	$ -
Revenue Per Books			$ 5,633,627				**Difference from Present Rates**			$ -	
Difference			$ (227,385)		$ -		**Percent Change from Present Rates**			0%	
Percent Difference			-4.04%		0.00%		**Avg Incr/(Decr) Per Customer Per Month**			$ -	

JACKSON ENERGY COOPERATIVE
Schools, Churches, Halls & Parks
50

	Test Year Rate			Present Rate		Proposed Rates			
	Billing Units	Rate	Calculated Billings	Rate	Calculated Billings	Billing Units	Rate	Calculated Billings	Increase
Customer Charge						**Customer Charge**			
	Customers	*per Customer*		*per Customer*		*Customers*	*per Customer*		
Test Year	11,934	$ 23.20	$ 276,869	$ 23.20	$ 276,869	Annual	11,934	$ 23.20	$ 276,869	$ -
Energy Charge						**Energy Charge**			
	kWh	*Per kWh*		*Per kWh*		*kWh*	*Per kWh*		
All Hours	22,682,514	$0.09352	$ 2,121,269	$0.10534	$ 2,389,376	All Hours	22,682,514	$0.10534	$ 2,389,376	$ -
Other						**Other**			
FAC			$ 247,825		$ (20,282)	FAC			$ (20,282)	$ -
ES			$ 266,391		$ 266,391	ES			$ 266,391	$ -
OL			$ -		$ -	OL			$ -	$ -
Total Rate Revenue			$ 2,912,354		$ 2,912,354	**Total Rate Revenue**			$ 2,912,354	$ -
Revenue Per Books			$ 2,919,244			**Difference from Present Rates**			$ -	
Difference			$ (6,889)		$ -	**Percent Change from Present Rates**			0%	
Percent Difference			-0.24%		0.00%	**Avg Incr/(Decr) Per Customer Per Month**			$ -	

JACKSON ENERGY COOPERATIVE
All Electric Schools AES
52

	Test Year Rate			Present Rate		Proposed Rates			
	Billing Units	Rate	Calculated Billings	Rate	Calculated Billings	Billing Units	Rate	Calculated Billings	Increas
Customer Charge						**Customer Charge**			
	Customers	*per Customer*		*per Customer*		*Customers*	*per Customer*		
Test Year	276	$ 57.73	$ 15,933	$ 57.73	$ 15,933	Annual	276	$ 57.73	$ 15,933	$ -
Energy Charge						**Energy Charge**			
	kWh	*Per kWh*		*Per kWh*		*kWh*	*Per kWh*		
All Hours	9,939,021	$0.07709	$ 766,199	$0.08891	$ 883,678	All Hours	9,939,021	$0.08891	$ 883,678	$ -
Other						**Other**			
FAC			$ 110,862		$ (6,617)	FAC			$ (6,617)	$ -
ES			$ 87,894		$ 87,894	ES			$ 87,894	$ -
OL			$ -		$ -	OL			$ -	$ -
Total Rate Revenue			$ 980,889		$ 980,889	**Total Rate Revenue**			$ 980,889	$ -
Revenue Per Books			$ 969,767			**Difference from Present Rates**			$ -	
Difference			$ 11,122		$ -	**Percent Change from Present Rates**			0%	
Percent Difference			1.15%		0.00%	**Avg Incr/(Decr) Per Customer Per Month**			$ -	

JACKSON ENERGY COOPERATIVE
Outdoor Lighting
OL

Description			KWH		Test Year Billing Units	Test Year Rate	Test Year Calculated Billings	Present Rate	Present Calculated Billings	Proposed Rates Billing Units	Proposed Rates	Proposed Calculated Billings	Increase
Lights					*Annual Lights*	*Per Light*		Per Light		*Annual Lights*	*Per Light*		
Street Lighting:													
400 Watt Mercury Vapor	Cobra Head Light	CH1	156	174,096	1,116	$15.89	$ 17,733	$17.73	$ 19,787	1,116	$17.73	$ 19,787	$ -
200 Watt HPS 22,000 Lumens	Cobra Head Light	HP3	87	37,584	432	$17.32	$ 7,482	$18.35	$ 7,927	432	$18.35	$ 7,927	$ -
250 Watt HPS 27,500 Lumens	Cobra Head Light	CH2	88	149,952	1,704	$13.77	$ 23,464	$14.81	$ 25,236	1,704	$14.81	$ 25,236	$ -
400 Watt HPS 50,000 Lumens	Cobra Head Light	CH3	169	156,156	924	$13.37	$ 12,354	$15.37	$ 14,202	924	$15.37	$ 14,202	$ -
Residential & Commercial Standard Lighting:													
175 Watt Mercury Vapor	Security Light	MVL	70	9,699,480	138,564	$9.58	$ 1,327,443	$10.41	$ 1,442,451	138,564	$10.41	$ 1,442,451	$ -
400 Watt Mercury Vapor	Flood Light	DF1	156	580,320	3,720	$18.19	$ 67,667	$20.03	$ 74,512	3,720	$20.03	$ 74,512	$ -
1,000 Watt Mercury Vapor	Flood Light	DF2	376	577,536	1,536	$36.51	$ 56,079	$40.95	$ 62,899	1,536	$40.95	$ 62,899	$ -
100 Watt HPS 9,500 Lumens	Security Light	HP1	70	7,253,400	103,620	$9.58	$ 992,680	$10.41	$ 1,078,684	103,620	$10.41	$ 1,078,684	$ -
250 Watt HPS 27,500 Lumens	Flood Light	DF3	88	427,680	4,860	$15.35	$ 74,601	$16.39	$ 79,655	4,860	$16.39	$ 79,655	$ -
400 Watt HPS 50,000 Lumens	Flood Light	DF4	159	1,137,168	7,152	$17.79	$ 127,234	$19.67	$ 140,680	7,152	$19.67	$ 140,680	$ -
70 Watt EvLuma LED	Security Light	ENV	25	6,600	264	$9.95	$ 2,627	$10.25	$ 2,706	264	$10.25	$ 2,706	$ -
129 Watt Cooper Night Falcon LED	Flood Light	CNF	46	2,760	60	$15.60	$ 936	$16.14	$ 968	60	$16.14	$ 968	$ -
Specialty Lighting:													
175 Watt Mercury Vapor	Acorn Light	ACL	72	13,824	192	$17.64	$ 3,387	$18.49	$ 3,550	192	$18.49	$ 3,550	$ -
100 Watt HPS 9,500 Lumens	Acorn Light	ACH	42	19,656	468	$12.44	$ 5,822	$12.94	$ 6,056	468	$12.94	$ 6,056	$ -
100 Watt HPS 9,500 Lumens	Colonial Light	CPH	42	14,112	336	$8.12	$ 2,728	$8.63	$ 2,900	336	$8.63	$ 2,900	$ -
175 Watt Mercury Vapor	Colonial Light	CPL	72	120,960	1,680	$9.44	$ 15,859	$10.29	$ 17,287	1,680	$10.29	$ 17,287	$ -
400 Watt HPS 50,000 Lumens	Interstate Light	INT	156	63,648	408	$22.15	$ 9,037	$23.99	$ 9,788	408	$23.99	$ 9,788	$ -
70 Watt HPS 4,000 Lumens	Colonial Light	CL2	20	27,600	1,380	$12.50	$ 17,250	$12.74	$ 17,581	1,380	$12.74	$ 17,581	$ -
Poles:													
15 ft Aluminum Pole					3,180	$5.29	$ 16,822	$5.29	$ 16,822	3,180	$5.29	$ 16,822	$ -
30 ft Wood Pole					-	$4.63	$ -	$4.63	$ -	-	$4.63	$ -	$ -
30 ft Aluminum Pole for Cobra Head					60	$25.19	$ 1,511	$25.19	$ 1,511	60	$25.19	$ 1,511	$ -
35 ft Wood Pole					-	$9.04	$ -	$9.04	$ -	-	$9.04	$ -	$ -
35 ft Aluminum Pole					1,020	$30.48	$ 31,090	$30.48	$ 31,090	1,020	$30.48	$ 31,090	$ -
35 ft Aluminum Pole for Cobra Head					60	$29.96	$ 1,798	$29.96	$ 1,798	60	$29.96	$ 1,798	$ -
40 ft Wood Pole					192	$10.37	$ 1,991	$10.37	$ 1,991	192	$10.37	$ 1,991	$ -
40 ft Aluminum Pole					156	$34.81	$ 5,430	$34.81	$ 5,430	156	$34.81	$ 5,430	$ -
40 ft Aluminum Pole for Cobra Head					-	$60.66	$ -	$60.66	$ -	-	$60.66	$ -	$ -
45 ft Wood Pole					-	$12.49	$ -	$12.49	$ -	-	$12.49	$ -	$ -
50 ft Wood Pole					-	$17.44	$ -	$17.44	$ -	-	$17.44	$ -	$ -
Power Installed Foundation					-	$8.66	$ -	$8.66	$ -	-	$8.66	$ -	$ -
		Total		**20,462,532**			$ 2,823,026		$ 3,065,512			$ 3,065,512	$ -
Total Rate Revenue				17,940,756			$ 2,823,026		$ 3,065,512	**Total Rate Revenue**		$ 3,065,512	
Revenue Per Books							$ 3,035,655			**Difference from Present Rates**		$ -	
Difference							$ (212,629)		$ 242,486	**Percent Change from Present Rates**		0%	
Percent Difference							-7.004%		7.99%	**Avg Incr/(Decr) Per Light Per Month**		$ -	

JACKSON ENERGY COOPERATIVE

Reconciliation of Actual vs. Calculated Billings

Customer Class	Rate Code	kWh	Revenue Per Books	Test Year Rate Calculated Billings	Difference	Percentage Difference
Residential Service	10	576,919,032	$ 79,408,477	$ 80,395,170	$ 986,693	1.24%
Residential Off Peak ETS	11	3,316,676	$ 253,733	$ 257,148	$ 3,415	1.35%
Commercial Service < 50 KW	20	59,372,503	$ 8,211,160	$ 7,782,211	$ (428,950)	-5.22%
Commercial Off Peak ETS	22	23,150	$ 1,553	$ 1,622	$ 69	4.45%
Large Power Loads 50 KW and Over	40	74,901,660	$ 7,903,197	$ 8,023,623	$ 120,426	1.52%
Large Power Rate 500 KW and Over	46	97,780,556	$ 7,615,206	$ 8,149,444	$ 534,238	7.02%
Large Power Rate 500 kW and Over	47	63,304,128	$ 5,633,627	$ 5,406,242	$ (227,385)	-4.04%
Schools, Churches, Halls & Parks	50	22,682,514	$ 2,919,244	$ 2,912,354	$ (6,889)	-0.24%
All Electric Schools AES	52	9,939,021	$ 969,767	$ 980,889	$ 11,122	1.15%
Outdoor Lighting	OL	-	$ 3,035,655	$ 2,823,026	$ (212,629)	-7.00%
		908,239,240	$ 115,951,618	$ 116,731,728	$ 780,110	0.67%

Billing Total	908,239,240	115,951,618	116,731,728
Reported Total	926,179,996	115,951,618	115,951,618
Difference	17,940,756	(0)	(780,110)
Difference	1.94%	0.00%	-0.67%

JACKSON ENERGY COOPERATIVE
Monthly Billing Impact Estimate by Usage
Residential

#	Monthly kWh	Present Base Rates				Proposed Base Rates				Increase	
		Customer	Energy	Riders	Total	Customer	Energy	Riders	Total	$	%
		$ 24.76	*$ 0.10180*	*$ 0.01277*		*$ 36.48*	*$ 0.10011*	*$ 0.01277*			
1	-	$ 24.76	$ -	$ -	$ 24.76	$ 36.48	$ -	$ -	$ 36.48	$ 11.72	47.3%
2	100	$ 24.76	$ 10.18	$ 1.28	$ 36.22	$ 36.48	$ 10.01	$ 1.28	$ 47.77	$ 11.55	31.9%
3	200	$ 24.76	$ 20.36	$ 2.55	$ 47.67	$ 36.48	$ 20.02	$ 2.55	$ 59.06	$ 11.38	23.9%
4	300	$ 24.76	$ 30.54	$ 3.83	$ 59.13	$ 36.48	$ 30.03	$ 3.83	$ 70.34	$ 11.21	19.0%
5	400	$ 24.76	$ 40.72	$ 5.11	$ 70.59	$ 36.48	$ 40.04	$ 5.11	$ 81.63	$ 11.04	15.6%
6	500	$ 24.76	$ 50.90	$ 6.38	$ 82.04	$ 36.48	$ 50.06	$ 6.38	$ 92.92	$ 10.88	13.3%
7	600	$ 24.76	$ 61.08	$ 7.66	$ 93.50	$ 36.48	$ 60.07	$ 7.66	$ 104.21	$ 10.71	11.5%
8	700	$ 24.76	$ 71.26	$ 8.94	$ 104.96	$ 36.48	$ 70.08	$ 8.94	$ 115.49	$ 10.54	10.0%
9	800	$ 24.76	$ 81.44	$ 10.21	$ 116.41	$ 36.48	$ 80.09	$ 10.21	$ 126.78	$ 10.37	8.9%
10	900	$ 24.76	$ 91.62	$ 11.49	$ 127.87	$ 36.48	$ 90.10	$ 11.49	$ 138.07	$ 10.20	8.0%
11	1,000	$ 24.76	$ 101.80	$ 12.77	$ 139.33	$ 36.48	$ 100.11	$ 12.77	$ 149.36	$ 10.03	7.2%
12	1,100	$ 24.76	$ 111.98	$ 14.04	$ 150.78	$ 36.48	$ 110.12	$ 14.04	$ 160.64	$ 9.86	6.5%
13	1,200	$ 24.76	$ 122.16	$ 15.32	$ 162.24	$ 36.48	$ 120.13	$ 15.32	$ 171.93	$ 9.69	6.0%
14	1,300	$ 24.76	$ 132.34	$ 16.60	$ 173.70	$ 36.48	$ 130.14	$ 16.60	$ 183.22	$ 9.52	5.5%
15	1,400	$ 24.76	$ 142.52	$ 17.87	$ 185.15	$ 36.48	$ 140.15	$ 17.87	$ 194.51	$ 9.35	5.1%
16	1,500	$ 24.76	$ 152.70	$ 19.15	$ 196.61	$ 36.48	$ 150.17	$ 19.15	$ 205.79	$ 9.19	4.7%
17	1,600	$ 24.76	$ 162.88	$ 20.43	$ 208.07	$ 36.48	$ 160.18	$ 20.43	$ 217.08	$ 9.02	4.3%
18	1,700	$ 24.76	$ 173.06	$ 21.70	$ 219.52	$ 36.48	$ 170.19	$ 21.70	$ 228.37	$ 8.85	4.0%
19	1,800	$ 24.76	$ 183.24	$ 22.98	$ 230.98	$ 36.48	$ 180.20	$ 22.98	$ 239.66	$ 8.68	3.8%
20	1,900	$ 24.76	$ 193.42	$ 24.26	$ 242.44	$ 36.48	$ 190.21	$ 24.26	$ 250.95	$ 8.51	3.5%
21	2,000	$ 24.76	$ 203.60	$ 25.53	$ 253.89	$ 36.48	$ 200.22	$ 25.53	$ 262.23	$ 8.34	3.3%
22	2,100	$ 24.76	$ 213.78	$ 26.81	$ 265.35	$ 36.48	$ 210.23	$ 26.81	$ 273.52	$ 8.17	3.1%
23	2,200	$ 24.76	$ 223.96	$ 28.09	$ 276.81	$ 36.48	$ 220.24	$ 28.09	$ 284.81	$ 8.00	2.9%
24	2,300	$ 24.76	$ 234.14	$ 29.36	$ 288.26	$ 36.48	$ 230.25	$ 29.36	$ 296.10	$ 7.83	2.7%
25	2,400	$ 24.76	$ 244.32	$ 30.64	$ 299.72	$ 36.48	$ 240.26	$ 30.64	$ 307.38	$ 7.66	2.6%
26	2,500	$ 24.76	$ 254.50	$ 31.92	$ 311.18	$ 36.48	$ 250.28	$ 31.92	$ 318.67	$ 7.50	2.4%
27	2,600	$ 24.76	$ 264.68	$ 33.19	$ 322.63	$ 36.48	$ 260.29	$ 33.19	$ 329.96	$ 7.33	2.3%
28	2,700	$ 24.76	$ 274.86	$ 34.47	$ 334.09	$ 36.48	$ 270.30	$ 34.47	$ 341.25	$ 7.16	2.1%
29	2,800	$ 24.76	$ 285.04	$ 35.75	$ 345.55	$ 36.48	$ 280.31	$ 35.75	$ 352.53	$ 6.99	2.0%
30	2,900	$ 24.76	$ 295.22	$ 37.02	$ 357.00	$ 36.48	$ 290.32	$ 37.02	$ 363.82	$ 6.82	1.9%
31	3,000	$ 24.76	$ 305.40	$ 38.30	$ 368.46	$ 36.48	$ 300.33	$ 38.30	$ 375.11	$ 6.65	1.8%

Jackson Energy Cooperative Corporation
Case No. 2024-00324
Alternative Rate Adjustment for Electric Cooperatives
Filing Requirements / Exhibit List

Exhibit 5

807 KAR 5:078 Sec. 3(5)
Sponsoring Witness: Carol Wright

Description of Filing Requirement:

A general statement identifying any electric property or plant held for future use.

Response:

Jackson Energy has no electric property or plant held for future use.

Jackson Energy Cooperative Corporation
Case No. 2024-00324
Alternative Rate Adjustment for Electric Cooperatives
Filing Requirements / Exhibit List

Exhibit 6

Sponsoring Witness: Carol Wright

Description of Filing Requirement:

Board Resolution

Response:

Please see the attached Jackson Energy's board resolution.

JACKSON ENERGY COOPERATIVE CORPORATION

Resolution 2024-11-02

AUTHORIZATION TO THE PRESIDENT & CEO TO FILE FOR A RATE INCREASE WITH THE KENTUCKY PUBLIC SERVICE COMMISSION

WHEREAS, Jackson Energy Cooperative Corporation (Jackson Energy) was approved for a general rate increase in 2013, and

WHEREAS, since the last application for a rate increase, approximately eleven (11) years ago, various expenses of Jackson Energy have increased while growth has remained relatively slow, and

WHEREAS, to provide its members with a reliable source of power, it is the opinion of the Board of Directors of Jackson Energy that a rate increase is necessary to maintain Jackson Energy in a sound financial condition, and

WHEREAS, the Board of Directors of Jackson Energy hereby authorizes and directs its President & CEO, Carol Wright, to file with the Kentucky Public Service Commission for a rate increase using the streamlined process.

NOW, THEREFORE BE IT RESOLVED, that this resolution was properly authorized by the Board of Directors during the regular monthly Board of Directors meeting held November 6, 2024.

I, Teresa Dawes, Secretary/Treasurer of the Jackson Energy Cooperative hereby certify that the foregoing is a full, true and correct copy of the Resolution duly passed by the Board of Directors of Jackson Energy Cooperative at a meeting duly called and held in compliance with the By-Laws of the Cooperative on the 6th day of November 2024, at which meeting a quorum was present, and that the Resolution as set out above appears in the minutes of that meeting in the Minute Book of the Cooperative dated this 6th day of November 2024.

Teresa Dawes

TERESA DAWES, SECRETARY/TREASURER

Jackson Energy Cooperative Corporation
Case No. 2024-00324
Alternative Rate Adjustment for Electric Cooperatives
Filing Requirements / Exhibit List

Exhibit 7

807 KAR 5:078 Sec. 3(6)
Sponsoring Witness: Carol Wright

Description of Filing Requirement:

All current agreements related to vegetation management, as well as a statement identifying any changes that occurred since the cooperative's base rate adjustment to the cooperative's policies on vegetation management, indicating the effective date and reason for these changes.

Response:

All current agreements are being filed under a Motion for Confidential Treatment. Jackson Energy has not made any changes to its policies on vegetation management since the last base rate adjustment. Jackson Energy's policy is to clear all circuits every 6 years or less on a rotating basis and has achieved that every year. Jackson Energy also sprays all circuits the year after clearing in order to slow new growth. Jackson Energy conducts a hazard tree mitigation program to identify trees outside the right-of-way that pose a threat to our electric infrastructure and proactively remove those trees.

Jackson Energy Cooperative Corporation
Case No. 2024-00324
Alternative Rate Adjustment for Electric Cooperatives
Filing Requirements / Exhibit List

Exhibit 8

807 KAR 5:078 Sec. 3(7)
Sponsoring Witness: Carol Wright

Description of Filing Requirement:

A statement identifying any changes that occurred during the test year to the Cooperative's written policies on the compensation of its attorneys, auditors, and all other professional service providers, indicating the effective date and reason for these changes.

Response:

Jackson Energy does not presently maintain specific written policies that address the compensation of auditors, and other professional service providers, other than the specific agreements which may be entered into with each provider. The Cooperative Attorney compensation is a monthly retainer fee - and legal work is paid at an hourly rate. Attorney compensation is detailed in the Director and Attorney Compensation Policy (B101) and no changes occurred to this section of the policy during the test year.

Jackson Energy Cooperative Corporation
Case No. 2024-00324
Alternative Rate Adjustment for Electric Cooperatives
Filing Requirements / Exhibit List

Exhibit 9

807 KAR 5:078 Sec. 3(8)
Sponsoring Witness: Carol Wright

Description of Filing Requirement:

A statement explaining whether or not the depreciation rates reflected in the application are identical to those most recently approved by the Commission. If the depreciation rates are identical, the application shall identify the case in which they were approved. If the depreciation rates are different, the application shall include a depreciation study that supports the rates reflected in the application

Response:

The depreciation rates reflected in Jackson Energy's filing are identical to those most recently approved by the Commission in Case Number 2007-00333. Please see the COSS provided by John Wolfram at Exhibit 4 to Jackson Energy's application.

Jackson Energy Cooperative Corporation
Case No. 2024-00324
Alternative Rate Adjustment for Electric Cooperatives
Filing Requirements / Exhibit List

Exhibit 10

807 KAR 5:078 Sec. 3(9)
Sponsoring Witness: Carol Wright

Description of Filing Requirement:

The estimated dates for drawdowns of unadvanced loan funds at test yearend and the proposed uses of these funds.

Response:

At the conclusion of the test year, there were no unadvanced loan funds available to Jackson Energy.

Jackson Energy Cooperative Corporation
Case No. 2024-00324
Alternative Rate Adjustment for Electric Cooperatives
Filing Requirements / Exhibit List

Exhibit 11

807 KAR 5:078 Sec. 3(10)
Sponsoring Witness: Carol Wright

Description of Filing Requirement:

A schedule of the cooperative's standard directors' fees, per diems, and any other compensation in effect during the test year. The schedule shall: include a description of any changes that occurred during the test year to the Cooperative's written policies, including the compensation of directors; and indicate the effective date and explanation for any change.

Response:

A schedule of Jackson Energy's directors' fees, per diems, and other compensation in effect during the test year is listed below.

Please see the attached changes that were made during 2023 to our Director and Attorney Compensation Policy (Board Policy B101). We are continuously reviewing and updating our policies to ensure they align with best practices among cooperatives.

Director Fee Schedule

Regular Meeting Fee	$1,200 per meeting
Special Meeting Fee	$200 per meeting
Travel Day Per Diem	$200 per day

JACKSON ENERGY COOPERATIVE CORPORATION

BOARD POLICY NO. B101

SUBJECT: DIRECTOR AND ATTORNEY COMPENSATION

I. OBJECTIVE:

To provide fair and equitable compensation for members of the Board of Directors of Jackson Energy Cooperative Corporation.

II. POLICY

A. Monthly Board Fees

1. A board fee of $1,200.00 will be paid to each director.

2. The Board Chairman and Secretary/Treasurer will be paid an additional $300.00 for time involved in carrying out official duties.

3. The Vice Chairman will be paid an additional $300.00 when serving as chairman for time involved in carrying out official duties.

4. A director may be absent from two (2) regular board meetings each calendar year without loss of fee.

B. Retirement

1. A director elected or appointed before May 11, 2006 who retires having reached the age of 55 and having completed fifteen (15) years or more of service with the Cooperative is eligible to receive a monthly payment equal to the board fee he/she was receiving at the time of retirement. Upon the death of the retired director, this payment will cease.

C. Health Insurance

1. Effective January 1, 2013, a director is not eligible for the Cooperative's Group health insurance coverage for himself or his dependents while serving as a Board member or after retirement from the Board.

2. Any spouse of a deceased director elected before May 11, 2006 will receive a monthly payment in the amount of $320 to apply toward the cost of a ~~the maximum cost of a~~ Medicare supplement(s). If the widow(er) of a deceased

director remarries, all payments by the Cooperative in his/her behalf will cease.

3. Any spouse of a deceased director elected after May 11, 2006 will not be eligible to receive a monthly payment. ~~in the amount of the maximum cost of a Medicare supplement(s).~~

4. There is only one director who was elected before May 11, 2006 and who retired on January 6, 2010 having reached the age of 55 and having completed ten (10) years or more of service with the Cooperative and is covered under the terms and provisions of the Cooperative's Group Insurance Program. This director has individual health insurance coverage that is paid 100% by the Cooperative. This director is eligible to add dependents to their health insurance plan, however, the director will be responsible for 100% of the dependent(s)' health insurance premium.

   a. The retired director is over age 65, and covered under the KREC Group Medicare Advantage Plan. ~~is secondary and Medicare is primary insurance.~~

D. ~~24-Hour Accident Insurance~~Director Accidental Death & Dismemberment

The Cooperative will maintain ~~24-hour accident~~Accidental Death & Dismemberment coverage for directors and the Cooperative attorney. Any supplemental coverage purchased by the Director must be paid by the Director. Supplemental premiums must be paid via his/her electric bill or in one annual lump sum in January of each year. Refer to the Summary Plan Description for all details of the plan.

E. Business Travel Accident Insurance

The Cooperative will maintain business travel accident insurance for directors and the Cooperative attorney. Refer to the Summary Plan Description for all details of the plan.

F. Liability Insurance

The Cooperative will maintain liability insurance for directors.

G. Board Per Diems

1. A per diem of $200.00 will be paid to each director when attending special board meetings, such as the annual meeting and strategic planning meetings, required legal events, training, and electric cooperative association meetings.

2. If travel to meetings require arrival the day prior to the start of the meeting, a per diem of $200 will be paid for one day of travel to the meeting. And if the meeting time is extensive and travel cannot be completed the same day as the meeting, one additional per diem of $200 will be paid for a travel day from meeting.

H. Board Travel Expenses

Travel and out-of-pocket expenses for attendance of such meetings and other duties will be reimbursed as follows:

1. Transportation Expenses

   a. Travel for official business of the Cooperative, by personal automobile, will be reimbursed at the maximum rate per mile as established by the IRS, to be effective immediately upon notification that the rates have changed.

   b. Travel by personal automobile is also authorized for those persons who prefer not to use public carriers. However, such personal mileage and expense for out-of-state trips cannot exceed the cost of air coach by the most direct route if plane service is available. If personal automobile travel is elected, only one full day of authorized travel will be reimbursed and does not include an overnight hotel accommodation.

   c. A car rental may be authorized in particular travel circumstances, such as travel to a remote location, travel that would otherwise require more expensive taxicab service, or travel for an extended stay.

2. Food, Lodging, and Entertainment Expenses

   a. The Cooperative will reimburse the director for three meals, if needed, during the one full day of authorized travel.

   b. The Cooperative will provide and pay for single or double room accommodations.

   c. Alcoholic beverages and in-room food and beverage services are not authorized.

   d. Movies, entertainment, and personal conveniences are not authorized.

   e. Payment for entertainment expenses for non-directors is not authorized.

f. Reasonable and customary tips and gratuities are authorized.

3. Spouse Expense

In no event will the Cooperative pay the expenses of a director's spouse unless:

a. The spouse is attending the meeting as a direct official representative of the Cooperative; or

b. The spouse is invited or requested to attend the Cooperative associational meetings at which meals are served, giving the spouse no option or choice of meals.

c. The spouse is invited to a cooperative function.

4. Documentation and Receipts

All legitimate travel expenses will be documented by a signed submission to the Cooperative on an information form provided by the Cooperative with receipts attached as appropriate.

I. Attorney Fees and Expenses

1. A retainer of $500.00 will be paid per month to the attorney.

2. Fees and expenses related to board activities other than the monthly board meetings shall be billable and paid for on an invoice basis.

III. RESPONSIBILITY

It shall be the responsibility of the Chairman of the Board to see that the provisions of this Policy are carried out.

CHAIRMAN OF THE BOARD

ADOPTED: May 8, 1992
REVIEWED: January 3, 2007; January 7, 2009; January 4, 2017; March 6, 2019;
REVISED: January 10, 2003; December 12, 2003; August 13, 2004; January 14, 2005; May 12, 2006; May 8, 2008; February 3, 2011; November 7, 2012; January 7, 2015; February 1, 2017; March 3, 2021; February 1, 2023

JACKSON ENERGY COOPERATIVE CORPORATION

BOARD POLICY NO. B101

SUBJECT: DIRECTOR AND ATTORNEY COMPENSATION

I. OBJECTIVE:

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~~a. The retired director is over age 65, and covered under the KREC Group Medicare Advantage Plan.~~

D. Director Accidental Death & Dismemberment

The Cooperative will maintain Accidental Death & Dismemberment coverage for directors and the Cooperative attorney. Any supplemental coverage purchased by the Director must be paid by the Director. Supplemental premiums must be paid via his/her electric bill or in one annual lump sum in January of each year. Refer to the Summary Plan Description for all details of the plan.

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_____

CHAIRMAN OF THE BOARD

ADOPTED: May 8, 1992
REVIEWED: January 3, 2007; January 7, 2009; January 4, 2017; March 6, 2019;
REVISED: January 10, 2003; December 12, 2003; August 13, 2004; January 14, 2005; May 12, 2006; May 8, 2008; February 3, 2011; November 7, 2012; January 7, 2015; February 1, 2017; March 3, 2021; February 1, 2023; November 1, 2023

Jackson Energy Cooperative Corporation
Case No. 2024-00324
Alternative Rate Adjustment for Electric Cooperatives
Filing Requirements / Exhibit List

Exhibit 12

807 KAR 5:078 Sec. 3(11)
Sponsoring Witness: Carol Wright

Description of Filing Requirement:

A schedule reflecting the salaries and other compensation of each executive officer for the test year and two preceding calendar years. The schedule shall include: the percentage of annual increase and the effective date of each increase, the job title, duty and responsibility of each officer, the number of employees who report to each executive officer, and to whom each executive officer reports. For employees elected to executive officer status during the test year, the salaries for the test year for those persons whom they replaced.

Response:

Please see attached. Jackson Energy's sole executive officer is its President/Chief Executive Officer. The responsibilities of this position include but are not limited to exercising oversight of all departments, managing all financial affairs, directing the operation of distribution services, and carrying out company policies to ensure that all cooperative activities are completed in accordance with good business practices and consistent with the direction provided by the Jackson Energy's Board of Directors. The President & CEO reports to the Jackson Energy's Board of Directors. While each employee ultimately reports to the President/Chief Executive Officer, positions directly reporting include the Executive Administrative Assistant, the Vice President of Engineering & Operations, the Vice President of Corporate Services, Human Resources Director and the Safety Director.

JACKSON ENERGY COOPERATIVE
Case No. 2024-00324
Exhibit 12
Salaries & Other Compensation of Vice Presidents/CEO

	Salary			Salary & Other Compensation			Current No. of Employees
Position	**2021**	**2022**	**2023**	**2021**	**2022**	**2023**	**Reporting to:**
President & CEO	255,000	288,000	322,750	256,492	289,727	331,153	5
Percentage Increase from previous year:							
President & CEO		12.9%	12.1%				

Notes:
Salaries for employees are generally adjusted as of July each year.
All VPs report to the CEO, the CEO reports to the Board of Directors.
We use a third party for wage and salary ranges. We do not use NRECA.

Jackson Energy Cooperative Corporation
Case No. 2024-00324
Alternative Rate Adjustment for Electric Cooperatives
Filing Requirements / Exhibit List

Exhibit 13

807 KAR 5:078 Sec. 3(12)
Sponsoring Witness: Carol Wright

Description of Filing Requirement:

The Cooperative's TIER, OTIER, and debt service coverage ratio, as calculated by the Rural Utility Service, for the test year and the five most recent calendar years, including the data used to calculate each ratio.

Response:

Please see the attached excel spreadsheet. Jackson Energy believes this request seeks information from the test year and the five (5) calendar years most recent to (or preceding) the test year and has provided same.

ATTACHMENTS ARE EXCEL SPREADSHEETS AND UPLOADED SEPARATELY

Jackson Energy Cooperative Corporation
Case No. 2024-00324
Alternative Rate Adjustment for Electric Cooperatives
Filing Requirements / Exhibit List

Exhibit 14

807 KAR 5:078 Sec. 3(13)
Sponsoring Witness: Carol Wright

Description of Filing Requirement:

The Cooperative's Debt Instruments

Response:

Please see the attached excel spreadsheet.

ATTACHMENTS ARE EXCEL SPREADSHEETS AND UPLOADED SEPARATELY

Jackson Energy Cooperative Corporation
Case No. 2024-00324
Alternative Rate Adjustment for Electric Cooperatives
Filing Requirements / Exhibit List

Exhibit 15

807 KAR 5:078 Sec. 3(14)
Sponsoring Witness: Carol Wright

Description of Filing Requirement:

A copy of all exhibits and schedules that were prepared for the rate application in Excel spreadsheet format with all formulas intact and unprotected and with all columns and rows accessible.

Response:

The requested information has been uploaded via the Commission's electronic filing system.

Jackson Energy Cooperative Corporation
Case No. 2024-00324
Alternative Rate Adjustment for Electric Cooperatives
Filing Requirements / Exhibit List

Exhibit 16

807 KAR 5:078 Sec. 3(15)
Sponsoring Witness: Carol Wright

Description of Filing Requirement:

A schedule comparing balances for each balance sheet account or subaccount included in the Distribution Cooperative's chart of accounts for each month of the test year to the same month of the 12-month period immediately preceding the test year.

Response:

Please see attached.

08/08/2024 10:32:18 am

General Ledger Comparison

Account: 0 107.1 - CWIP - CONTRACT

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-11,715.48	385,341.16	9,836.33	-119.1042 %	127,164.20	303.0264 %
Feb	18,156.71	403,497.87	73,269.82	24.7806 %	200,434.02	201.3121 %
Mar	132,621.27	536,119.14	89,454.62	148.2554 %	289,888.64	184.9397 %
Apr	50,695.80	586,814.94	50,232.70	100.9219 %	340,121.34	172.5311 %
May	-111,943.36	474,871.58	-57,698.15	194.0155 %	282,423.19	168.1419 %
Jun	-236,050.29	238,821.29	13,680.52	-1,725.4482 %	296,103.71	80.6546 %
Jul	39,524.80	278,346.09	-23,592.96	-167.5279 %	272,510.75	102.1413 %
Aug	-66,287.59	212,058.50	-67,092.53	98.8003 %	205,418.22	103.2326 %
Sep	-18,218.74	193,839.76	12,423.49	-146.6475 %	217,841.71	88.9819 %
Oct	-17,552.78	176,286.98	44,306.20	-39.6170 %	262,147.91	67.2471 %
Nov	-72,942.83	103,344.15	100,858.50	-72.3219 %	363,006.41	28.4690 %
Dec	-25,744.42	77,599.73	34,050.23	-75.6072 %	397,056.64	19.5437 %

Account: 0 107.2 - CWIP - COOPERATIVE

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	23,341.45	988,149.91	31,415.88	74.2983 %	490,929.93	201.2813 %
Feb	-8,541.19	979,608.72	151,969.39	-5.6203 %	642,899.32	152.3736 %
Mar	66,081.71	1,045,690.43	123,399.99	53.5508 %	766,299.31	136.4598 %
Apr	-11,323.48	1,034,366.95	-280,736.08	4.0335 %	485,563.23	213.0242 %
May	-308,992.37	725,374.58	-566,505.28	54.5436 %	-80,942.05	-896.1653 %
Jun	-304,126.70	421,247.88	80,452.44	-378.0205 %	-489.61	-86,037.4339 %
Jul	69,377.42	490,625.30	13,975.84	496.4097 %	13,486.23	3,637.9722 %
Aug	-106,969.11	383,656.19	133,207.37	-80.3027 %	146,693.60	261.5357 %
Sep	156,113.82	539,770.01	348,120.61	44.8448 %	494,814.21	109.0854 %
Oct	61,084.68	600,854.69	229,581.91	26.6069 %	724,396.12	82.9456 %
Nov	-59,165.46	541,689.23	-234,052.53	25.2787 %	490,343.59	110.4714 %
Dec	-249,147.26	292,541.97	474,464.87	-52.5112 %	964,808.46	30.3212 %

Account: 0 107.21 - CONSTRUCTION WORK IN PROGRESS - CONTRIBU

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-6,031.85	-119,860.20	-9,673.26	62.3559 %	-50,979.00	235.1168 %
Feb	-4,775.98	-124,636.18	0.00	0.0000 %	-50,979.00	244.4853 %
Mar	0.00	-124,636.18	0.00	0.0000 %	-50,979.00	244.4853 %
Apr	0.00	-124,636.18	150.33	0.0000 %	-50,828.67	245.2084 %
May	45,789.28	-78,846.90	0.00	0.0000 %	-50,828.67	155.1229 %
Jun	-4,439.04	-83,285.94	0.00	0.0000 %	-50,828.67	163.8562 %
Jul	0.00	-83,285.94	0.00	0.0000 %	-50,828.67	163.8562 %
Aug	0.00	-83,285.94	-19,813.80	0.0000 %	-70,642.47	117.8978 %
Sep	0.00	-83,285.94	-27,594.36	0.0000 %	-98,236.83	84.7808 %
Oct	0.00	-83,285.94	-10,545.04	0.0000 %	-108,781.87	76.5623 %
Nov	0.00	-83,285.94	-5,046.48	0.0000 %	-113,828.35	73.1680 %
Dec	-6,716.05	-90,001.99	0.00	0.0000 %	-113,828.35	79.0682 %

Account: 0 107.3 - CWIP - SPECIAL EQUIPMENT

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	-825.94	-825.94	0.00	0.0000 %	0.00	0.0000 %
May	0.00	-825.94	0.00	0.0000 %	0.00	0.0000 %
Jun	825.94	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	-7,646.84	-7,646.84	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	-7,646.84	0.00	0.0000 %	0.00	0.0000 %
Dec	7,646.84	0.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 108.59 - ACCUM PROV FOR DEPR - AMR

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-10,436.03	-1,860,049.60	-10,728.79	97.2713 %	-1,732,618.60	107.3548 %
Feb	-10,436.03	-1,870,485.63	-10,771.94	96.8816 %	-1,743,390.54	107.2901 %
Mar	-10,436.03	-1,880,921.66	-10,771.94	96.8816 %	-1,754,162.48	107.2262 %
Apr	-10,436.03	-1,891,357.69	-10,771.94	96.8816 %	-1,764,934.42	107.1631 %
May	-10,600.75	-1,901,958.44	-10,771.94	98.4108 %	-1,775,706.36	107.1100 %
Jun	-10,953.28	-1,912,911.72	-10,771.94	101.6834 %	-1,786,478.30	107.0772 %
Jul	-10,997.16	-1,923,908.88	-10,771.94	102.0908 %	-1,797,250.24	107.0474 %
Aug	-11,197.00	-1,935,105.88	-10,736.18	104.2922 %	-1,807,986.42	107.0310 %
Sep	-11,197.00	-1,946,302.88	-10,397.04	107.6941 %	-1,818,383.46	107.0348 %
Oct	-11,197.00	-1,957,499.88	-10,397.04	107.6941 %	-1,828,780.50	107.0385 %
Nov	-11,197.00	-1,968,696.88	-10,397.04	107.6941 %	-1,839,177.54	107.0422 %
Dec	-11,267.01	-1,979,963.89	-10,436.03	107.9626 %	-1,849,613.57	107.0474 %

Account: 0 108.61 - POLES,TOWERS,FIXTURES-ACCUM PROV

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-136,935.25	-41,294,559.65	-192,729.10	71.0506 %	-39,272,761.87	105.1481 %
Feb	-146,699.96	-41,441,259.61	-202,367.89	72.4917 %	-39,475,129.76	104.9807 %
Mar	-132,418.54	-41,573,678.15	-156,357.51	84.6896 %	-39,631,487.27	104.9006 %
Apr	-115,137.64	-41,688,815.79	-166,455.60	69.1702 %	-39,797,942.87	104.7512 %
May	-55,358.90	-41,744,174.69	-156,513.69	35.3700 %	-39,954,456.56	104.4794 %
Jun	-157,032.72	-41,901,207.41	-153,532.97	102.2795 %	-40,107,989.53	104.4710 %
Jul	-186,089.98	-42,087,297.39	-156,875.49	118.6227 %	-40,264,865.02	104.5261 %
Aug	-137,287.71	-42,224,585.10	-161,536.18	84.9888 %	-40,426,401.20	104.4480 %
Sep	-218,021.64	-42,442,606.74	-198,299.47	109.9456 %	-40,624,700.67	104.4749 %
Oct	-124,232.00	-42,566,838.74	-203,988.94	60.9013 %	-40,828,689.61	104.2572 %
Nov	-121,226.34	-42,688,065.08	-153,231.15	79.1134 %	-40,981,920.76	104.1632 %
Dec	-150,041.88	-42,838,106.96	-175,703.64	85.3949 %	-41,157,624.40	104.0830 %

Account: 0 108.62 - OVHD CONDUCTORS & DEVICES-ACCUM

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-123,145.09	-28,955,898.70	-189,879.63	64.8543 %	-27,125,377.27	106.7484 %
Feb	-154,119.36	-29,110,018.06	-177,314.83	86.9185 %	-27,302,692.10	106.6196 %
Mar	-112,720.18	-29,222,738.24	-158,161.34	71.2691 %	-27,460,853.44	106.4160 %
Apr	-125,819.25	-29,348,557.49	-153,091.52	82.1856 %	-27,613,944.96	106.2817 %
May	-9,488.99	-29,358,046.48	-137,294.11	6.9114 %	-27,751,239.07	105.7900 %
Jun	-113,349.59	-29,471,396.07	-136,132.85	83.2640 %	-27,887,371.92	105.6801 %
Jul	-196,416.56	-29,667,812.63	-135,994.09	144.4302 %	-28,023,366.01	105.8681 %
Aug	-122,124.21	-29,789,936.84	-136,661.99	89.3622 %	-28,160,028.00	105.7880 %
Sep	-231,500.04	-30,021,436.88	-165,483.68	139.8930 %	-28,325,511.68	105.9873 %
Oct	-142,403.86	-30,163,840.74	-208,279.49	68.3715 %	-28,533,791.17	105.7127 %
Nov	-155,569.87	-30,319,410.61	-126,119.90	123.3508 %	-28,659,911.07	105.7903 %
Dec	-166,543.94	-30,485,954.55	-172,842.54	96.3559 %	-28,832,753.61	105.7338 %

Account: 0 108.64 - URD CONDUCTORS-ACCUM PROV DEPR

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-8,817.12	-742,088.66	-5,185.40	170.0374 %	-665,751.56	111.4663 %
Feb	-6,747.03	-748,835.69	-8,307.66	81.2146 %	-674,059.22	111.0935 %
Mar	-7,344.59	-756,180.28	-5,933.42	123.7834 %	-679,992.64	111.2042 %
Apr	-8,882.31	-765,062.59	-7,287.17	121.8897 %	-687,279.81	111.3175 %
May	-6,406.67	-771,469.26	-4,625.34	138.5124 %	-691,905.15	111.4993 %
Jun	-7,615.96	-779,085.22	-7,959.58	95.6829 %	-699,864.73	111.3194 %
Jul	2,199.36	-776,885.86	-4,903.00	-44.8574 %	-704,767.73	110.2329 %
Aug	-3,614.30	-780,500.16	-2,145.54	168.4564 %	-706,913.27	110.4096 %
Sep	-8,699.14	-789,199.30	-7,584.12	114.7020 %	-714,497.39	110.4552 %
Oct	-5,829.51	-795,028.81	-6,412.58	90.9074 %	-720,909.97	110.2813 %
Nov	-7,795.72	-802,824.53	-8,360.51	93.2446 %	-729,270.48	110.0860 %
Dec	-8,790.79	-811,615.32	-4,001.06	219.7115 %	-733,271.54	110.6841 %

Account: 0 108.65 - LINE TRANSFORMERS-ACCUM PROV DEP

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-35,290.97	-11,936,493.40	-35,739.31	98.7455 %	-11,211,961.14	106.4621 %
Feb	-80,067.13	-12,016,560.53	-76,799.38	104.2549 %	-11,288,760.52	106.4471 %
Mar	-80,623.92	-12,097,184.45	-25,913.93	311.1219 %	-11,314,674.45	106.9159 %
Apr	23,005.94	-12,074,178.51	-77,165.59	-29.8137 %	-11,391,840.04	105.9897 %
May	-81,292.89	-12,155,471.40	-33,297.43	244.1416 %	-11,425,137.47	106.3923 %
Jun	-40,905.04	-12,196,376.44	-78,523.67	52.0926 %	-11,503,661.14	106.0217 %
Jul	-82,090.89	-12,278,467.33	-78,435.94	104.6598 %	-11,582,097.08	106.0125 %
Aug	-82,316.10	-12,360,783.43	-78,619.05	104.7025 %	-11,660,716.13	106.0036 %
Sep	10,370.42	-12,350,413.01	-5,948.01	-174.3511 %	-11,666,664.14	105.8607 %
Oct	-83,181.38	-12,433,594.39	-78,224.09	106.3373 %	-11,744,888.23	105.8639 %
Nov	-83,606.81	-12,517,201.20	-78,435.61	106.5929 %	-11,823,323.84	105.8687 %
Dec	-15,541.83	-12,532,743.03	-77,878.59	19.9565 %	-11,901,202.43	105.3065 %

Account: 0 108.66 - ACCUM PROV FOR DEPR - SERVICES

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-56,619.66	-11,083,109.25	-83,690.88	67.6533 %	-10,134,134.53	109.3641 %
Feb	-72,928.92	-11,156,038.17	-84,334.16	86.4761 %	-10,218,468.69	109.1752 %
Mar	-67,524.00	-11,223,562.17	-81,728.03	82.6204 %	-10,300,196.72	108.9645 %
Apr	-73,901.84	-11,297,464.01	-84,925.82	87.0193 %	-10,385,122.54	108.7851 %
May	-72,399.70	-11,369,863.71	-75,940.83	95.3370 %	-10,461,063.37	108.6875 %
Jun	-80,890.79	-11,450,754.50	-82,189.91	98.4194 %	-10,543,253.28	108.6074 %
Jul	-89,803.26	-11,540,557.76	-87,523.91	102.6043 %	-10,630,777.19	108.5580 %
Aug	-82,049.33	-11,622,607.09	-90,138.11	91.0262 %	-10,720,915.30	108.4106 %
Sep	-87,352.35	-11,709,959.44	-60,081.78	145.3891 %	-10,780,997.08	108.6167 %
Oct	-69,754.10	-11,779,713.54	-92,487.79	75.4198 %	-10,873,484.87	108.3343 %
Nov	-65,637.93	-11,845,351.47	-82,634.22	79.4319 %	-10,956,119.09	108.1163 %
Dec	-77,373.87	-11,922,725.34	-70,370.50	109.9521 %	-11,026,489.59	108.1280 %

Account: 0 108.67 - ACCUM PROV FOR DEPR - METERS

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-43,816.69	-2,740,694.83	-74,336.14	58.9440 %	-2,373,151.57	115.4876 %
Feb	-11,026.26	-2,751,721.09	-10,706.76	102.9841 %	-2,383,858.33	115.4314 %
Mar	-17,879.41	-2,769,600.50	-69,404.54	25.7612 %	-2,453,262.87	112.8946 %
Apr	-23,928.65	-2,793,529.15	-70,979.01	33.7123 %	-2,524,241.88	110.6680 %
May	-70,756.21	-2,864,285.36	15,215.84	-465.0168 %	-2,509,026.04	114.1593 %
Jun	-58,659.23	-2,922,944.59	-42,975.21	136.4955 %	-2,552,001.25	114.5354 %
Jul	-71,400.94	-2,994,345.53	-30,502.43	234.0828 %	-2,582,503.68	115.9474 %
Aug	-72,058.46	-3,066,403.99	35,057.88	-205.5414 %	-2,547,445.80	120.3717 %
Sep	-13,439.31	-3,079,843.30	-46,317.39	29.0157 %	-2,593,763.19	118.7403 %
Oct	48,034.21	-3,031,809.09	-15,100.30	-318.1010 %	-2,608,863.49	116.2119 %
Nov	-31,866.06	-3,063,675.15	-32,132.33	99.1713 %	-2,640,995.82	116.0045 %
Dec	257,472.28	-2,806,202.87	-55,882.32	-460.7401 %	-2,696,878.14	104.0538 %

Account: 0 108.68 - INST ON CONS PREMISES-ACCUM PROV

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	66,581.79	-92,464.61	40,390.80	164.8439 %	-457,247.49	20.2220 %
Feb	9,340.42	-83,124.19	16,792.40	55.6229 %	-440,455.09	18.8723 %
Mar	48,866.04	-34,258.15	21,219.71	230.2861 %	-419,235.38	8.1716 %
Apr	20,804.29	-13,453.86	13,830.65	150.4216 %	-405,404.73	3.3186 %
May	47,850.04	34,396.18	29,862.38	160.2352 %	-375,542.35	-9.1591 %
Jun	17,356.73	51,752.91	28,682.54	60.5132 %	-346,859.81	-14.9204 %
Jul	3,603.38	55,356.29	8,319.79	43.3109 %	-338,540.02	-16.3515 %
Aug	31,876.34	87,232.63	24,776.99	128.6530 %	-313,763.03	-27.8021 %
Sep	15,673.83	102,906.46	43,970.52	35.6462 %	-269,792.51	-38.1428 %
Oct	23,380.48	126,286.94	21,551.17	108.4882 %	-248,241.34	-50.8726 %
Nov	33,317.47	159,604.41	51,578.29	64.5959 %	-196,663.05	-81.1563 %
Dec	57,612.82	217,217.23	37,616.65	153.1578 %	-159,046.40	-136.5748 %

Account: 0 108.69 - STREET LIGHTING & SIGNAL-ACCUM P

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-1,347.22	-131,437.32	6,306.78	-21.3615 %	-126,239.84	104.1171 %
Feb	1,145.61	-130,291.71	1,130.76	101.3133 %	-125,109.08	104.1425 %
Mar	1,505.90	-128,785.81	-626.73	-240.2789 %	-125,735.81	102.4257 %
Apr	-572.59	-129,358.40	-1,346.13	42.5360 %	-127,081.94	101.7913 %
May	1,207.93	-128,150.47	-555.87	-217.3044 %	-127,637.81	100.4017 %
Jun	-1,333.26	-129,483.73	-1,343.91	99.2075 %	-128,981.72	100.3892 %
Jul	-1,333.26	-130,816.99	2,410.74	-55.3050 %	-126,570.98	103.3546 %
Aug	-1,333.26	-132,150.25	-655.87	203.2811 %	-127,226.85	103.8698 %
Sep	-50.71	-132,200.96	-1,346.50	3.7661 %	-128,573.35	102.8214 %
Oct	-1,331.57	-133,532.53	-1,350.77	98.5786 %	-129,924.12	102.7773 %
Nov	-1,331.57	-134,864.10	1,181.24	-112.7265 %	-128,742.88	104.7546 %
Dec	-1,331.57	-136,195.67	-1,347.22	98.8383 %	-130,090.10	104.6933 %

Account: 0 108.7 - GENERAL PLANT-ACCUM PROV DEPR

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-16,528.23	-3,714,384.07	-17,000.13	97.2241 %	-3,519,260.99	105.5444 %
Feb	-16,527.40	-3,730,911.47	-17,023.88	97.0836 %	-3,536,284.87	105.5037 %
Mar	-16,527.40	-3,747,438.87	-16,974.80	97.3643 %	-3,553,259.67	105.4648 %
Apr	-16,527.40	-3,763,966.27	-16,678.84	99.0920 %	-3,569,938.51	105.4350 %
May	-16,527.40	-3,780,493.67	-16,659.13	99.2093 %	-3,586,597.64	105.4061 %
Jun	-16,527.40	-3,797,021.07	-16,659.12	99.2093 %	-3,603,256.76	105.3775 %
Jul	-16,527.40	-3,813,548.47	-11,183.59	147.7826 %	-3,614,440.35	105.5087 %
Aug	-16,527.40	-3,830,075.87	-16,659.12	99.2093 %	-3,631,099.47	105.4798 %
Sep	-16,527.40	-3,846,603.27	-16,747.08	98.6882 %	-3,647,846.55	105.4486 %
Oct	-16,527.40	-3,863,130.67	-16,747.08	98.6882 %	-3,664,593.63	105.4177 %
Nov	-16,527.39	-3,879,658.06	-16,669.18	99.1494 %	-3,681,262.81	105.3893 %
Dec	-16,527.40	-3,896,185.46	-16,593.03	99.6045 %	-3,697,855.84	105.3634 %

Account: 0 108.71 - REMAINING VALUE-ACCUM PROV DEPR

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	4,717.62	-1,316,314.22	-3,147.04	-149.9066 %	-1,396,804.20	94.2376 %
Feb	-3,075.50	-1,319,389.72	-3,147.04	97.7268 %	-1,399,951.24	94.2454 %
Mar	-3,222.14	-1,322,611.86	-3,147.04	102.3864 %	-1,403,098.28	94.2637 %
Apr	-3,222.14	-1,325,834.00	-3,147.04	102.3864 %	-1,406,245.32	94.2818 %
May	-3,222.14	-1,329,056.14	-3,147.04	102.3864 %	-1,409,392.36	94.2999 %
Jun	-4,807.28	-1,333,863.42	-3,147.04	152.7556 %	-1,412,539.40	94.4302 %
Jul	-4,807.28	-1,338,670.70	107,130.04	-4.4873 %	-1,305,409.36	102.5480 %
Aug	-4,807.28	-1,343,477.98	-3,147.04	152.7556 %	-1,308,556.40	102.6687 %
Sep	-4,807.28	-1,348,285.26	-3,135.18	153.3335 %	-1,311,691.58	102.7898 %
Oct	-4,807.28	-1,353,092.54	-3,132.46	153.4666 %	-1,314,824.04	102.9105 %
Nov	-4,807.28	-1,357,899.82	-3,132.30	153.4744 %	-1,317,956.34	103.0307 %
Dec	116,090.83	-1,241,808.99	-3,075.50	-3,774.6978 %	-1,321,031.84	94.0030 %

Account: 0 108.72 - TRANSPORT EQUIP-ACCUM PROV DEPR

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-41,789.13	-6,223,343.01	86,312.12	-48.4163 %	-5,751,592.19	108.2021 %
Feb	-42,758.10	-6,266,101.11	-40,620.88	105.2614 %	-5,792,213.07	108.1815 %
Mar	-42,758.10	-6,308,859.21	-39,350.38	108.6599 %	-5,831,563.45	108.1847 %
Apr	-42,758.10	-6,351,617.31	-39,173.86	109.1496 %	-5,870,737.31	108.1911 %
May	-42,758.10	-6,394,375.41	-38,708.43	110.4620 %	-5,909,445.74	108.2060 %
Jun	-45,575.70	-6,439,951.11	-38,564.42	118.1807 %	-5,948,010.16	108.2707 %
Jul	577,138.40	-5,862,812.71	-37,867.12	-1,524.1149 %	-5,985,877.28	97.9441 %
Aug	-48,020.89	-5,910,833.60	-36,532.93	131.4455 %	-6,022,410.21	98.1473 %
Sep	-14,922.09	-5,925,755.69	-37,977.82	39.2916 %	-6,060,388.03	97.7785 %
Oct	-47,374.60	-5,973,130.29	-37,977.82	124.7428 %	-6,098,365.85	97.9464 %
Nov	-55,744.03	-6,028,874.32	-41,598.14	134.0061 %	-6,139,963.99	98.1907 %
Dec	-62,733.24	-6,091,607.56	-41,589.89	150.8377 %	-6,181,553.88	98.5449 %

Account: 0 108.73 - STORES EQUIP-ACCUM PROV DEPR

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	1,166.82	-225,859.82	-883.74	-132.0320 %	-232,605.18	97.1001 %
Feb	-665.60	-226,525.42	-883.74	75.3163 %	-233,488.92	97.0176 %
Mar	-663.20	-227,188.62	-883.74	75.0447 %	-234,372.66	96.9348 %
Apr	-663.20	-227,851.82	-883.74	75.0447 %	-235,256.40	96.8525 %
May	-605.63	-228,457.45	-883.74	68.5303 %	-236,140.14	96.7466 %
Jun	6,037.16	-222,420.29	-883.74	-683.1376 %	-237,023.88	93.8388 %
Jul	-449.72	-222,870.01	14,292.20	-3.1466 %	-222,731.68	100.0621 %
Aug	-422.52	-223,292.53	-883.74	47.8104 %	-223,615.42	99.8556 %
Sep	4,071.87	-219,220.66	-883.74	-460.7543 %	-224,499.16	97.6488 %
Oct	-396.35	-219,617.01	-883.74	44.8492 %	-225,382.90	97.4417 %
Nov	-396.35	-220,013.36	-878.68	45.1074 %	-226,261.58	97.2385 %
Dec	-396.35	-220,409.71	-765.06	51.8064 %	-227,026.64	97.0854 %

Account: 0 108.74 - TOOL,SHOP,GARAGE EQUIP-ACCUM PRO

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	791.00	-295,601.38	-2,132.70	-37.0891 %	-289,815.53	101.9964 %
Feb	-2,092.74	-297,694.12	-2,116.77	98.8648 %	-291,932.30	101.9737 %
Mar	-2,092.72	-299,786.84	-2,116.74	98.8652 %	-294,049.04	101.9513 %
Apr	-2,092.74	-301,879.58	-2,116.77	98.8648 %	-296,165.81	101.9292 %
May	-2,090.12	-303,969.70	-2,116.74	98.7424 %	-298,282.55	101.9066 %
Jun	-172.91	-304,142.61	-2,116.77	8.1686 %	-300,399.32	101.2461 %
Jul	-2,111.27	-306,253.88	14,518.81	-14.5416 %	-285,880.51	107.1265 %
Aug	-2,111.29	-308,365.17	-2,116.77	99.7411 %	-287,997.28	107.0723 %
Sep	-1,190.12	-309,555.29	-2,116.74	56.2242 %	-290,114.02	106.7013 %
Oct	-2,111.29	-311,666.58	-2,092.91	100.8782 %	-292,206.93	106.6595 %
Nov	-2,110.26	-313,776.84	-2,092.71	100.8386 %	-294,299.64	106.6182 %
Dec	-2,086.38	-315,863.22	-2,092.74	99.6961 %	-296,392.38	106.5693 %

Account: 0 108.75 - LABORATORY EQUIP-ACCUM PROV DEPR

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-295.74	-222,689.89	-479.16	61.7205 %	-239,254.97	93.0764 %
Feb	-295.74	-222,985.63	-479.16	61.7205 %	-239,734.13	93.0137 %
Mar	-295.74	-223,281.37	-479.16	61.7205 %	-240,213.29	92.9513 %
Apr	-295.74	-223,577.11	-479.16	61.7205 %	-240,692.45	92.8891 %
May	-295.74	-223,872.85	-477.92	61.8806 %	-241,170.37	92.8277 %
Jun	-295.74	-224,168.59	-456.46	64.7899 %	-241,626.83	92.7747 %
Jul	-295.74	-224,464.33	21,415.68	-1.3810 %	-220,211.15	101.9314 %
Aug	-295.74	-224,760.07	-456.46	64.7899 %	-220,667.61	101.8546 %
Sep	-295.74	-225,055.81	-456.46	64.7899 %	-221,124.07	101.7781 %
Oct	-295.74	-225,351.55	-456.46	64.7899 %	-221,580.53	101.7019 %
Nov	-295.74	-225,647.29	-456.46	64.7899 %	-222,036.99	101.6260 %
Dec	-295.74	-225,943.03	-357.16	82.8032 %	-222,394.15	101.5958 %

Account: 0 108.76 - POWER OPERATED EQUIP-ACCUM PROV

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-22.39	-43,878.08	-22.39	100.0000 %	-49,391.19	88.8379 %
Feb	-22.39	-43,900.47	-22.39	100.0000 %	-49,413.58	88.8429 %
Mar	-22.39	-43,922.86	-22.39	100.0000 %	-49,435.97	88.8480 %
Apr	-22.39	-43,945.25	-22.39	100.0000 %	-49,458.36	88.8530 %
May	-22.39	-43,967.64	-22.39	100.0000 %	-49,480.75	88.8581 %
Jun	-22.39	-43,990.03	-22.39	100.0000 %	-49,503.14	88.8631 %
Jul	-22.39	-44,012.42	5,759.40	-0.3888 %	-43,743.74	100.6142 %
Aug	-22.39	-44,034.81	-22.39	100.0000 %	-43,766.13	100.6139 %
Sep	4,991.42	-39,043.39	-22.39	-22,293.0773 %	-43,788.52	89.1635 %
Oct	-22.39	-39,065.78	-22.39	100.0000 %	-43,810.91	89.1691 %
Nov	-22.39	-39,088.17	-22.39	100.0000 %	-43,833.30	89.1746 %
Dec	-22.39	-39,110.56	-22.39	100.0000 %	-43,855.69	89.1801 %

Account: 0 108.77 - COMMUMICATION EQUIP-ACCUM PROV D

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-6,588.02	-1,674,288.64	-11,402.83	57.7753 %	-1,548,066.82	108.1535 %
Feb	-10,339.02	-1,684,627.66	-11,402.83	90.6706 %	-1,559,469.65	108.0257 %
Mar	-10,339.02	-1,694,966.68	-11,402.83	90.6706 %	-1,570,872.48	107.8997 %
Apr	-10,339.02	-1,705,305.70	-11,402.83	90.6706 %	-1,582,275.31	107.7755 %
May	-10,342.09	-1,715,647.79	-11,402.83	90.6976 %	-1,593,678.14	107.6533 %
Jun	-10,365.52	-1,726,013.31	-11,402.83	90.9030 %	-1,605,080.97	107.5343 %
Jul	2,598.36	-1,723,414.95	-8,715.57	-29.8129 %	-1,613,796.54	106.7926 %
Aug	-10,365.52	-1,733,780.47	-11,402.83	90.9030 %	-1,625,199.37	106.6811 %
Sep	-10,365.52	-1,744,145.99	-11,390.61	91.0006 %	-1,636,589.98	106.5720 %
Oct	-10,371.53	-1,754,517.52	-10,370.28	100.0121 %	-1,646,960.26	106.5307 %
Nov	-11,571.83	-1,766,089.35	-10,370.28	111.5865 %	-1,657,330.54	106.5623 %
Dec	313,109.51	-1,452,979.84	-10,370.08	-3,019.3548 %	-1,667,700.62	87.1247 %

Account: 0 108.78 - MISC EQUIP-ACCUM PROV DEPRECIATI

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-4,263.68	-1,321,486.80	-8,121.08	52.5014 %	-1,255,972.51	105.2162 %
Feb	-9,168.67	-1,330,655.47	-8,112.68	113.0165 %	-1,264,085.19	105.2663 %
Mar	-9,172.84	-1,339,828.31	-8,105.09	113.1738 %	-1,272,190.28	105.3167 %
Apr	-9,154.66	-1,348,982.97	-8,098.98	113.0347 %	-1,280,289.26	105.3655 %
May	-9,154.68	-1,358,137.65	-8,085.78	113.2195 %	-1,288,375.04	105.4148 %
Jun	23,838.08	-1,334,299.57	-8,074.55	-295.2249 %	-1,296,449.59	102.9195 %
Jul	17,339.12	-1,316,960.45	21,620.07	80.1992 %	-1,274,829.52	103.3048 %
Aug	-9,154.66	-1,326,115.11	-8,026.22	114.0594 %	-1,282,855.74	103.3721 %
Sep	-2,795.76	-1,328,910.87	-8,026.18	34.8330 %	-1,290,881.92	102.9460 %
Oct	-9,154.66	-1,338,065.53	-8,611.58	106.3064 %	-1,299,493.50	102.9682 %
Nov	-9,154.68	-1,347,220.21	-8,864.82	103.2698 %	-1,308,358.32	102.9703 %
Dec	33,591.51	-1,313,628.70	-8,864.80	-378.9314 %	-1,317,223.12	99.7271 %

Account: 0 108.8 - RWIP - COOPERATIVE

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	23,968.53	136,505.99	-7,748.15	-309.3452 %	107,115.68	127.4379 %
Feb	5,401.51	141,907.50	1,403.99	384.7257 %	108,519.67	130.7666 %
Mar	10,200.48	152,107.98	-1,709.14	-596.8195 %	106,810.53	142.4092 %
Apr	-1,456.53	150,651.45	12,555.52	-11.6007 %	119,366.05	126.2096 %
May	482.61	151,134.06	-26,724.57	-1.8059 %	92,641.48	163.1387 %
Jun	-7,824.05	143,310.01	-15,894.05	49.2263 %	76,747.43	186.7294 %
Jul	12,444.92	155,754.93	19,269.54	64.5834 %	96,016.97	162.2160 %
Aug	-3,128.19	152,626.74	25,827.25	-12.1120 %	121,844.22	125.2638 %
Sep	14,758.03	167,384.77	-701.89	-2,102.6129 %	121,142.33	138.1720 %
Oct	1,352.70	168,737.47	-3,781.37	-35.7727 %	117,360.96	143.7765 %
Nov	-2,049.07	166,688.40	-100.67	2,035.4326 %	117,260.29	142.1525 %
Dec	-4,319.93	162,368.47	-4,722.83	91.4691 %	112,537.46	144.2795 %

Account: 0 108.9 - RWIP - CONTRACTOR

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-16,634.29	75,155.55	3,169.17	-524.8784 %	25,029.23	300.2711 %
Feb	10,195.37	85,350.92	6,561.47	155.3824 %	31,590.70	270.1774 %
Mar	14,740.68	100,091.60	18,622.20	79.1565 %	50,212.90	199.3344 %
Apr	6,304.70	106,396.30	23,722.02	26.5774 %	73,934.92	143.9053 %
May	-52,429.93	53,966.37	-13,005.09	403.1493 %	60,929.83	88.5713 %
Jun	-39,315.88	14,650.49	11,598.71	-338.9677 %	72,528.54	20.1996 %
Jul	9,099.19	23,749.68	-7,793.76	-116.7497 %	64,734.78	36.6877 %
Aug	-4,952.48	18,797.20	-13,853.21	35.7497 %	50,881.57	36.9430 %
Sep	-9,416.46	9,380.74	-13,198.84	71.3431 %	37,682.73	24.8940 %
Oct	19,000.05	28,380.79	11,949.81	158.9988 %	49,632.54	57.1818 %
Nov	-9,418.44	18,962.35	42,465.23	-22.1792 %	92,097.77	20.5894 %
Dec	-6,183.51	12,778.84	-307.93	2,008.0895 %	91,789.84	13.9218 %

Account: 0 123.06 - ENVISION ENERGY SERVICES-INVESTM

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	48,296.00	0.00	0.0000 %	43,673.00	110.5855 %
Feb	11,318.00	59,614.00	0.00	0.0000 %	43,673.00	136.5008 %
Mar	0.00	59,614.00	4,623.00	0.0000 %	48,296.00	123.4347 %
Apr	0.00	59,614.00	0.00	0.0000 %	48,296.00	123.4347 %
May	0.00	59,614.00	0.00	0.0000 %	48,296.00	123.4347 %
Jun	0.00	59,614.00	0.00	0.0000 %	48,296.00	123.4347 %
Jul	0.00	59,614.00	0.00	0.0000 %	48,296.00	123.4347 %
Aug	0.00	59,614.00	0.00	0.0000 %	48,296.00	123.4347 %
Sep	0.00	59,614.00	0.00	0.0000 %	48,296.00	123.4347 %
Oct	0.00	59,614.00	0.00	0.0000 %	48,296.00	123.4347 %
Nov	0.00	59,614.00	0.00	0.0000 %	48,296.00	123.4347 %
Dec	0.00	59,614.00	0.00	0.0000 %	48,296.00	123.4347 %

Account: 0 123.07 - JACKSON PROPANE - INVESTMENT

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	6,384,880.44	0.00	0.0000 %	5,442,994.35	117.3046 %
Feb	0.00	6,384,880.44	0.00	0.0000 %	5,442,994.35	117.3046 %
Mar	0.00	6,384,880.44	0.00	0.0000 %	5,442,994.35	117.3046 %
Apr	0.00	6,384,880.44	0.00	0.0000 %	5,442,994.35	117.3046 %
May	0.00	6,384,880.44	0.00	0.0000 %	5,442,994.35	117.3046 %
Jun	0.00	6,384,880.44	0.00	0.0000 %	5,442,994.35	117.3046 %
Jul	0.00	6,384,880.44	0.00	0.0000 %	5,442,994.35	117.3046 %
Aug	0.00	6,384,880.44	0.00	0.0000 %	5,442,994.35	117.3046 %
Sep	0.00	6,384,880.44	0.00	0.0000 %	5,442,994.35	117.3046 %
Oct	0.00	6,384,880.44	0.00	0.0000 %	5,442,994.35	117.3046 %
Nov	0.00	6,384,880.44	0.00	0.0000 %	5,442,994.35	117.3046 %
Dec	817,937.87	7,202,818.31	941,886.09	86.8404 %	6,384,880.44	112.8105 %

Account: 0 123.1 - NISC-PAT CAPITAL FROM ASSOC COOP

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	309,540.25	0.00	0.0000 %	317,193.82	97.5871 %
Feb	-11,834.65	297,705.60	-17,323.97	68.3137 %	299,869.85	99.2783 %
Mar	0.00	297,705.60	0.00	0.0000 %	299,869.85	99.2783 %
Apr	0.00	297,705.60	0.00	0.0000 %	299,869.85	99.2783 %
May	0.00	297,705.60	0.00	0.0000 %	299,869.85	99.2783 %
Jun	0.00	297,705.60	0.00	0.0000 %	299,869.85	99.2783 %
Jul	0.00	297,705.60	0.00	0.0000 %	299,869.85	99.2783 %
Aug	0.00	297,705.60	0.00	0.0000 %	299,869.85	99.2783 %
Sep	0.00	297,705.60	0.00	0.0000 %	299,869.85	99.2783 %
Oct	0.00	297,705.60	0.00	0.0000 %	299,869.85	99.2783 %
Nov	0.00	297,705.60	0.00	0.0000 %	299,869.85	99.2783 %
Dec	16,524.59	314,230.19	9,670.40	170.8780 %	309,540.25	101.5151 %

Account: 0 123.11 - CFC-PAT CAPITAL ASSOC COMPANIES

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	1,331,084.87	0.00	0.0000 %	1,356,620.13	98.1177 %
Feb	0.00	1,331,084.87	0.00	0.0000 %	1,356,620.13	98.1177 %
Mar	0.00	1,331,084.87	0.00	0.0000 %	1,356,620.13	98.1177 %
Apr	0.00	1,331,084.87	0.00	0.0000 %	1,356,620.13	98.1177 %
May	0.00	1,331,084.87	0.00	0.0000 %	1,356,620.13	98.1177 %
Jun	0.00	1,331,084.87	0.00	0.0000 %	1,356,620.13	98.1177 %
Jul	0.00	1,331,084.87	0.00	0.0000 %	1,356,620.13	98.1177 %
Aug	0.00	1,331,084.87	0.00	0.0000 %	1,356,620.13	98.1177 %
Sep	-41,076.62	1,290,008.25	-55,440.98	74.0907 %	1,301,179.15	99.1415 %
Oct	0.00	1,290,008.25	29,905.72	0.0000 %	1,331,084.87	96.9140 %
Nov	0.00	1,290,008.25	0.00	0.0000 %	1,331,084.87	96.9140 %
Dec	0.00	1,290,008.25	0.00	0.0000 %	1,331,084.87	96.9140 %

Account: 0 123.12 - EKP-PAT CAPITAL ASSOC COMPANIES

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	51,725.73	63,223,101.43	0.00	0.0000 %	63,234,047.42	99.9827 %
Feb	0.00	63,223,101.43	-950,603.60	0.0000 %	62,283,443.82	101.5087 %
Mar	0.00	63,223,101.43	0.00	0.0000 %	62,283,443.82	101.5087 %
Apr	0.00	63,223,101.43	0.00	0.0000 %	62,283,443.82	101.5087 %
May	0.00	63,223,101.43	0.00	0.0000 %	62,283,443.82	101.5087 %
Jun	0.00	63,223,101.43	0.00	0.0000 %	62,283,443.82	101.5087 %
Jul	0.00	63,223,101.43	0.00	0.0000 %	62,283,443.82	101.5087 %
Aug	0.00	63,223,101.43	0.00	0.0000 %	62,283,443.82	101.5087 %
Sep	0.00	63,223,101.43	0.00	0.0000 %	62,283,443.82	101.5087 %
Oct	0.00	63,223,101.43	0.00	0.0000 %	62,283,443.82	101.5087 %
Nov	0.00	63,223,101.43	-2,083,152.12	0.0000 %	60,200,291.70	105.0213 %
Dec	1,684,940.00	64,908,041.43	2,971,084.00	56.7113 %	63,171,375.70	102.7491 %

Account: 0 123.13 - KAEC-PAT CAPITAL ASSOC COMPANIES

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	254,681.67	0.00	0.0000 %	235,820.67	107.9980 %
Feb	0.00	254,681.67	0.00	0.0000 %	235,820.67	107.9980 %
Mar	0.00	254,681.67	0.00	0.0000 %	235,820.67	107.9980 %
Apr	0.00	254,681.67	0.00	0.0000 %	235,820.67	107.9980 %
May	0.00	254,681.67	0.00	0.0000 %	235,820.67	107.9980 %
Jun	0.00	254,681.67	0.00	0.0000 %	235,820.67	107.9980 %
Jul	0.00	254,681.67	0.00	0.0000 %	235,820.67	107.9980 %
Aug	0.00	254,681.67	18,861.00	0.0000 %	254,681.67	100.0000 %
Sep	91,048.00	345,729.67	0.00	0.0000 %	254,681.67	135.7497 %
Oct	0.00	345,729.67	0.00	0.0000 %	254,681.67	135.7497 %
Nov	0.00	345,729.67	0.00	0.0000 %	254,681.67	135.7497 %
Dec	0.00	345,729.67	0.00	0.0000 %	254,681.67	135.7497 %

Account: 0 123.14 - UUS-PAT CAPITAL ASSOC COOP

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	1,156,882.01	0.00	0.0000 %	1,060,690.01	109.0688 %
Feb	0.00	1,156,882.01	0.00	0.0000 %	1,060,690.01	109.0688 %
Mar	0.00	1,156,882.01	0.00	0.0000 %	1,060,690.01	109.0688 %
Apr	0.00	1,156,882.01	0.00	0.0000 %	1,060,690.01	109.0688 %
May	0.00	1,156,882.01	0.00	0.0000 %	1,060,690.01	109.0688 %
Jun	0.00	1,156,882.01	0.00	0.0000 %	1,060,690.01	109.0688 %
Jul	0.00	1,156,882.01	0.00	0.0000 %	1,060,690.01	109.0688 %
Aug	0.00	1,156,882.01	96,192.00	0.0000 %	1,156,882.01	100.0000 %
Sep	161,457.00	1,318,339.01	0.00	0.0000 %	1,156,882.01	113.9562 %
Oct	0.00	1,318,339.01	0.00	0.0000 %	1,156,882.01	113.9562 %
Nov	0.00	1,318,339.01	0.00	0.0000 %	1,156,882.01	113.9562 %
Dec	0.00	1,318,339.01	0.00	0.0000 %	1,156,882.01	113.9562 %

Account: 0 123.15 - FEDERATED INS-PATRONAGE CAP ASSOC

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	552,807.20	-13,905.00	0.0000 %	503,233.20	109.8511 %
Feb	0.00	552,807.20	0.00	0.0000 %	503,233.20	109.8511 %
Mar	21,162.00	573,969.20	49,574.00	42.6877 %	552,807.20	103.8281 %
Apr	0.00	573,969.20	0.00	0.0000 %	552,807.20	103.8281 %
May	0.00	573,969.20	0.00	0.0000 %	552,807.20	103.8281 %
Jun	0.00	573,969.20	0.00	0.0000 %	552,807.20	103.8281 %
Jul	0.00	573,969.20	0.00	0.0000 %	552,807.20	103.8281 %
Aug	0.00	573,969.20	0.00	0.0000 %	552,807.20	103.8281 %
Sep	0.00	573,969.20	0.00	0.0000 %	552,807.20	103.8281 %
Oct	0.00	573,969.20	0.00	0.0000 %	552,807.20	103.8281 %
Nov	0.00	573,969.20	0.00	0.0000 %	552,807.20	103.8281 %
Dec	0.00	573,969.20	0.00	0.0000 %	552,807.20	103.8281 %

Account: 0 123.17 - COBANK-ASSOC COMPANIES-MEMBERSHIP

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	5,519.42	0.00	0.0000 %	4,888.19	112.9134 %
Feb	0.00	5,519.42	0.00	0.0000 %	4,888.19	112.9134 %
Mar	894.25	6,413.67	631.23	141.6679 %	5,519.42	116.2019 %
Apr	0.00	6,413.67	0.00	0.0000 %	5,519.42	116.2019 %
May	0.00	6,413.67	0.00	0.0000 %	5,519.42	116.2019 %
Jun	0.00	6,413.67	0.00	0.0000 %	5,519.42	116.2019 %
Jul	0.00	6,413.67	0.00	0.0000 %	5,519.42	116.2019 %
Aug	0.00	6,413.67	0.00	0.0000 %	5,519.42	116.2019 %
Sep	0.00	6,413.67	0.00	0.0000 %	5,519.42	116.2019 %
Oct	0.00	6,413.67	0.00	0.0000 %	5,519.42	116.2019 %
Nov	0.00	6,413.67	0.00	0.0000 %	5,519.42	116.2019 %
Dec	0.00	6,413.67	0.00	0.0000 %	5,519.42	116.2019 %

General Ledger Comparison

Account: 0 123.22 - CFC-INVESTMENT CTC

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-8,289.34	1,552,960.86	-7,776.53	106.5943 %	1,561,250.20	99.4691 %
Feb	0.00	1,552,960.86	0.00	0.0000 %	1,561,250.20	99.4691 %
Mar	-1,130.23	1,551,830.63	0.00	0.0000 %	1,561,250.20	99.3967 %
Apr	0.00	1,551,830.63	0.00	0.0000 %	1,561,250.20	99.3967 %
May	0.00	1,551,830.63	0.00	0.0000 %	1,561,250.20	99.3967 %
Jun	0.00	1,551,830.63	0.00	0.0000 %	1,561,250.20	99.3967 %
Jul	0.00	1,551,830.63	0.00	0.0000 %	1,561,250.20	99.3967 %
Aug	0.00	1,551,830.63	0.00	0.0000 %	1,561,250.20	99.3967 %
Sep	0.00	1,551,830.63	0.00	0.0000 %	1,561,250.20	99.3967 %
Oct	0.00	1,551,830.63	0.00	0.0000 %	1,561,250.20	99.3967 %
Nov	0.00	1,551,830.63	0.00	0.0000 %	1,561,250.20	99.3967 %
Dec	0.00	1,551,830.63	0.00	0.0000 %	1,561,250.20	99.3967 %

Account: 0 124.16 - FED ED LOAN-OTH-KHRE-ROCK-SOURCE-HOV

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-9,259.26	416,666.62	-9,259.26	100.0000 %	527,777.74	78.9474 %
Feb	-9,259.26	407,407.36	-9,259.26	100.0000 %	518,518.48	78.5714 %
Mar	-9,259.26	398,148.10	-9,259.26	100.0000 %	509,259.22	78.1818 %
Apr	-9,259.26	388,888.84	-9,259.26	100.0000 %	499,999.96	77.7778 %
May	-9,259.26	379,629.58	-9,259.26	100.0000 %	490,740.70	77.3585 %
Jun	-9,259.26	370,370.32	-9,259.26	100.0000 %	481,481.44	76.9231 %
Jul	-9,259.26	361,111.06	-9,259.26	100.0000 %	472,222.18	76.4706 %
Aug	-9,259.26	351,851.80	-9,259.26	100.0000 %	462,962.92	76.0000 %
Sep	-9,259.26	342,592.54	-9,259.26	100.0000 %	453,703.66	75.5102 %
Oct	-9,259.26	333,333.28	-9,259.26	100.0000 %	444,444.40	75.0000 %
Nov	-9,259.26	324,074.02	-9,259.26	100.0000 %	435,185.14	74.4681 %
Dec	-9,259.26	314,814.76	-9,259.26	100.0000 %	425,925.88	73.9130 %

Account: 0 131.1 - CASH - GENERAL AND OPERATING

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	1,523,482.51	6,454,153.16	197,599.51	770.9951 %	5,416,087.91	119.1663 %
Feb	-1,271,246.24	5,182,906.92	-1,645,081.75	77.2756 %	3,771,006.16	137.4410 %
Mar	-1,787,942.87	3,394,964.05	1,921,894.80	-93.0302 %	5,692,900.96	59.6350 %
Apr	666,842.34	4,061,806.39	-181,689.91	-367.0222 %	5,511,211.05	73.7008 %
May	461,038.41	4,522,844.80	-41,298.16	-1,116.3655 %	5,469,912.89	82.6859 %
Jun	-547,311.03	3,975,533.77	-1,516,577.76	36.0886 %	3,953,335.13	100.5615 %
Jul	-25,740.57	3,949,793.20	-1,031,201.44	2.4962 %	2,922,133.69	135.1681 %
Aug	688,262.52	4,638,055.72	3,602,304.77	19.1062 %	6,524,438.46	71.0874 %
Sep	91,069.98	4,729,125.70	-3,555,368.66	-2.5615 %	2,969,069.80	159.2797 %
Oct	-2,285,384.77	2,443,740.93	-517,572.68	441.5582 %	2,451,497.12	99.6836 %
Nov	-137,258.02	2,306,482.91	2,186,898.66	-6.2764 %	4,638,395.78	49.7259 %
Dec	472,121.53	2,778,604.44	292,274.87	161.5334 %	4,930,670.65	56.3535 %

General Ledger Comparison

Account: 0 131.12 - CASH - CAPITAL CREDIT

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-1,316.25	11,447.49	-910.44	144.5730 %	500.00	2,289.4980 %
Feb	-12,283.74	-836.25	0.00	0.0000 %	500.00	-167.2500 %
Mar	1,336.25	500.00	1,331.97	100.3213 %	1,831.97	27.2930 %
Apr	-30,173.52	-29,673.52	-1,331.97	2,265.3303 %	500.00	-5,934.7040 %
May	30,748.85	1,075.33	0.00	0.0000 %	500.00	215.0660 %
Jun	-575.33	500.00	0.00	0.0000 %	500.00	100.0000 %
Jul	352.03	852.03	-41,024.47	-0.8581 %	-40,524.47	-2.1025 %
Aug	-372.03	480.00	41,024.47	-0.9068 %	500.00	96.0000 %
Sep	-23,598.69	-23,118.69	0.00	0.0000 %	500.00	-4,623.7380 %
Oct	23,618.69	500.00	-26,702.37	-88.4517 %	-26,202.37	-1.9082 %
Nov	-20,287.21	-19,787.21	28,355.34	-71.5463 %	2,152.97	-919.0658 %
Dec	25,510.93	5,723.72	10,610.77	240.4249 %	12,763.74	44.8436 %

Account: 0 131.16 - CASH-GENERAL-CLAY CO PAYSTATION

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-17,881.83	81,483.77	25,355.29	-70.5250 %	60,168.15	135.4267 %
Feb	-17,320.19	64,163.58	1,331.16	-1,301.1351 %	61,499.31	104.3322 %
Mar	1,591.26	65,754.84	-23,883.15	-6.6627 %	37,616.16	174.8048 %
Apr	-28,909.60	36,845.24	6,677.32	-432.9521 %	44,293.48	83.1843 %
May	55,721.32	92,566.56	-4,438.93	-1,255.2872 %	39,854.55	232.2610 %
Jun	-32,306.04	60,260.52	-2,288.50	1,411.6688 %	37,566.05	160.4122 %
Jul	-2,896.30	57,364.22	2,276.13	-127.2467 %	39,842.18	143.9786 %
Aug	-5,830.33	51,533.89	2,447.73	-238.1933 %	42,289.91	121.8586 %
Sep	12,924.97	64,458.86	11,427.36	113.1055 %	53,717.27	119.9965 %
Oct	-23,530.94	40,927.92	13,324.99	-176.5926 %	67,042.26	61.0479 %
Nov	17,602.58	58,530.50	-29,618.58	-59.4309 %	37,423.68	156.3996 %
Dec	12,452.88	70,983.38	61,941.92	20.1041 %	99,365.60	71.4366 %

Account: 0 131.18 - CASH-GENEAL-LEE CO ACCOUNT

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-30,560.75	49,252.45	44,042.82	-69.3887 %	70,406.99	69.9539 %
Feb	4,992.49	54,244.94	8,675.81	57.5449 %	79,082.80	68.5926 %
Mar	-20,416.24	33,828.70	-58,933.62	34.6428 %	20,149.18	167.8912 %
Apr	-3,455.41	30,373.29	22,107.29	-15.6302 %	42,256.47	71.8784 %
May	49,246.01	79,619.30	-6,251.36	-787.7647 %	36,005.11	221.1333 %
Jun	-45,752.95	33,866.35	-11,390.03	401.6930 %	24,615.08	137.5837 %
Jul	-3,474.45	30,391.90	4,119.36	-84.3444 %	28,734.44	105.7682 %
Aug	11,520.41	41,912.31	-6,804.92	-169.2953 %	21,929.52	191.1228 %
Sep	24,858.57	66,770.88	7,273.81	341.7545 %	29,203.33	228.6413 %
Oct	-29,178.18	37,592.70	44,506.39	-65.5595 %	73,709.72	51.0010 %
Nov	14,642.16	52,234.86	-37,782.65	-38.7537 %	35,927.07	145.3914 %
Dec	1,002.86	53,237.72	43,886.13	2.2851 %	79,813.20	66.7029 %

Account: 0 131.21 - CASH-GENERAL-LAUREL CO PAYSTATIO

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	3,725.85	247,593.53	142,044.06	2.6230 %	269,414.72	91.9005 %
Feb	-14,365.62	233,227.91	9,784.48	-146.8205 %	279,199.20	83.5346 %
Mar	-159,147.72	74,080.19	-13,656.52	1,165.3607 %	265,542.68	27.8977 %
Apr	26,967.69	101,047.88	-98,277.45	-27.4404 %	167,265.23	60.4118 %
May	233,255.61	334,303.49	-1,626.44	-14,341.4826 %	165,638.79	201.8268 %
Jun	-228,576.93	105,726.56	-90,768.44	251.8242 %	74,870.35	141.2129 %
Jul	32,026.63	137,753.19	24,676.40	129.7865 %	99,546.75	138.3804 %
Aug	148,848.72	286,601.91	166,952.18	89.1565 %	266,498.93	107.5434 %
Sep	-102,549.52	184,052.39	-168,694.13	60.7902 %	97,804.80	188.1834 %
Oct	-52,365.25	131,687.14	156,938.09	-33.3668 %	254,742.89	51.6941 %
Nov	113,676.67	245,363.81	-90,769.32	-125.2369 %	163,973.57	149.6362 %
Dec	-54,695.07	190,668.74	79,894.11	-68.4595 %	243,867.68	78.1853 %

Account: 0 131.23 - FLEXIBLE SPENDING ACCOUNT

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-2,349.38	46,179.33	-4,265.84	55.0743 %	45,493.74	101.5070 %
Feb	-3,738.24	42,441.09	-3,913.38	95.5246 %	41,580.36	102.0700 %
Mar	-6,529.41	35,911.68	-6,104.93	106.9531 %	35,475.43	101.2297 %
Apr	-4,177.62	31,734.06	-4,827.65	86.5353 %	30,647.78	103.5444 %
May	-9,067.44	22,666.62	-8,262.37	109.7438 %	22,385.41	101.2562 %
Jun	-3,361.45	19,305.17	-2,324.68	144.5984 %	20,060.73	96.2336 %
Jul	-4,039.49	15,265.68	-2,717.79	148.6314 %	17,342.94	88.0224 %
Aug	-2,101.83	13,163.85	-3,028.55	69.4005 %	14,314.39	91.9624 %
Sep	-1,188.25	11,975.60	-2,009.73	59.1249 %	12,304.66	97.3257 %
Oct	-2,748.24	9,227.36	-2,592.49	106.0077 %	9,712.17	95.0082 %
Nov	-1,964.66	7,262.70	-1,605.33	122.3836 %	8,106.84	89.5873 %
Dec	41,716.09	48,978.79	40,421.87	103.2018 %	48,528.71	100.9275 %

Account: 0 131.24 - REDLG REVOLVING LOAN FUND 1 KY HIGHLANDS

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	31.65	361,091.45	30.00	105.5000 %	360,719.63	100.1031 %
Feb	27.70	361,119.15	27.04	102.4408 %	360,746.67	100.1033 %
Mar	30.67	361,149.82	29.97	102.3357 %	360,776.64	100.1034 %
Apr	27.70	361,177.52	40.90	67.7262 %	360,817.54	100.0998 %
May	32.65	361,210.17	31.63	103.2248 %	360,849.17	100.1000 %
Jun	29.69	361,239.86	29.66	100.1011 %	360,878.83	100.1000 %
Jul	30.68	361,270.54	28.67	107.0108 %	360,907.50	100.1006 %
Aug	30.68	361,301.22	32.63	94.0239 %	360,940.13	100.1000 %
Sep	28.71	361,329.93	29.67	96.7644 %	360,969.80	100.0998 %
Oct	31.68	361,361.61	30.66	103.3268 %	361,000.46	100.1000 %
Nov	29.70	361,391.31	29.67	100.1011 %	361,030.13	100.1000 %
Dec	28.71	361,420.02	29.67	96.7644 %	361,059.80	100.0998 %

Account: 0 131.25 - REDLG REVOLVING LOAN FUND 2 LAUREL CO IN

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	24.00	273,724.57	2,549.30	0.9414 %	255,760.17	107.0239 %
Feb	21.00	273,745.57	2,547.51	0.8243 %	258,307.68	105.9766 %
Mar	23.25	273,768.82	2,549.81	0.9118 %	260,857.49	104.9496 %
Apr	21.00	273,789.82	2,548.65	0.8240 %	263,406.14	103.9421 %
May	24.75	273,814.57	2,550.95	0.9702 %	265,957.09	102.9544 %
Jun	22.51	273,837.08	7,606.30	0.2959 %	273,563.39	100.1000 %
Jul	23.26	273,860.34	21.74	106.9917 %	273,585.13	100.1006 %
Aug	23.26	273,883.60	24.73	94.0558 %	273,609.86	100.1000 %
Sep	21.76	273,905.36	22.49	96.7541 %	273,632.35	100.0998 %
Oct	24.01	273,929.37	23.24	103.3133 %	273,655.59	100.1000 %
Nov	22.52	273,951.89	22.49	100.1334 %	273,678.08	100.1000 %
Dec	21.77	273,973.66	22.49	96.7986 %	273,700.57	100.0998 %

Account: 0 131.96 - CASH HOLDING ACCT-PEOPLE'S EXCHANGE

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	-323.85	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	115.00	0.0000 %	115.00	0.0000 %
Jul	0.00	0.00	80.35	0.0000 %	195.35	0.0000 %
Aug	0.00	0.00	-195.35	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Nov	146.00	146.00	0.00	0.0000 %	0.00	0.0000 %
Dec	-146.00	0.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 131.97 - CASH HOLDING ACCT-FIRST NATIONAL BANK

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-100.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	253.08	253.08	0.00	0.0000 %	0.00	0.0000 %
Mar	-253.08	0.00	413.23	-61.2443 %	413.23	0.0000 %
Apr	0.00	0.00	-152.54	0.0000 %	260.69	0.0000 %
May	0.00	0.00	-260.69	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	361.62	0.0000 %	361.62	0.0000 %
Jul	0.00	0.00	-361.62	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	1,648.91	0.0000 %	1,648.91	0.0000 %
Oct	0.00	0.00	-1,648.91	0.0000 %	0.00	0.0000 %
Nov	176.00	176.00	0.00	0.0000 %	0.00	0.0000 %
Dec	-176.00	0.00	100.00	-176.0000 %	100.00	0.0000 %

General Ledger Comparison

Account: 0 131.98 - CASH HOLDING ACCT-CVB

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	289.99	318.15	80.00	362.4875 %	80.00	397.6875 %
Feb	903.27	1,221.42	107.23	842.3669 %	187.23	652.3634 %
Mar	-1,098.57	122.85	-23.23	4,729.1003 %	164.00	74.9085 %
Apr	156.45	279.30	2,349.19	6.6597 %	2,513.19	11.1134 %
May	-6.40	272.90	-2,513.19	0.2547 %	0.00	0.0000 %
Jun	-272.90	0.00	346.69	-78.7159 %	346.69	0.0000 %
Jul	0.00	0.00	-346.69	0.0000 %	0.00	0.0000 %
Aug	280.93	280.93	713.90	39.3514 %	713.90	39.3514 %
Sep	376.19	657.12	200.90	187.2524 %	914.80	71.8321 %
Oct	-557.12	100.00	289.46	-192.4687 %	1,204.26	8.3039 %
Nov	225.67	325.67	-568.94	-39.6650 %	635.32	51.2608 %
Dec	580.23	905.90	-607.16	-95.5646 %	28.16	3,216.9744 %

Account: 0 131.99 - CASH HOLDING ACCT-JACKSON CO BANK

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-9,558.41	-2,324.70	23,403.87	-40.8412 %	1,339.26	-173.5809 %
Feb	2,671.26	346.56	730.18	365.8358 %	2,069.44	16.7466 %
Mar	95,176.10	95,522.66	-42.01	-226,555.8200 %	2,027.43	4,711.5146 %
Apr	-92,853.18	2,669.48	-1,995.37	4,653.4317 %	32.06	8,326.5128 %
May	-1,328.39	1,341.09	177.37	-748.9372 %	209.43	640.3524 %
Jun	18,655.62	19,996.71	-67.01	-27,840.0537 %	142.42	14,040.6614 %
Jul	-19,528.91	467.80	-19.72	99,030.9838 %	122.70	381.2551 %
Aug	2,737.29	3,205.09	1,052.46	260.0849 %	1,175.16	272.7365 %
Sep	-3,310.23	-105.14	-873.75	378.8532 %	301.41	-34.8827 %
Oct	65,506.28	65,401.14	58.07	112,805.7172 %	359.48	18,193.2625 %
Nov	-62,928.55	2,472.59	956.00	-6,582.4843 %	1,315.48	187.9610 %
Dec	95,941.02	98,413.61	5,918.23	1,621.1100 %	7,233.71	1,360.4860 %

Account: 0 136.0 - TEMPORARY CASH INVESTMENTS

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-1,000,000.00	8,000,000.00	0.00	0.0000 %	0.00	0.0000 %
Feb	-1,000,000.00	7,000,000.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	7,000,000.00	0.00	0.0000 %	0.00	0.0000 %
Apr	-2,000,000.00	5,000,000.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	5,000,000.00	0.00	0.0000 %	0.00	0.0000 %
Jun	-2,000,000.00	3,000,000.00	0.00	0.0000 %	0.00	0.0000 %
Jul	500,000.00	3,500,000.00	0.00	0.0000 %	0.00	0.0000 %
Aug	-1,000,000.00	2,500,000.00	0.00	0.0000 %	0.00	0.0000 %
Sep	-2,500,000.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	500,000.00	500,000.00	0.00	0.0000 %	0.00	0.0000 %
Nov	-500,000.00	0.00	12,000,000.00	-4.1667 %	12,000,000.00	0.0000 %
Dec	0.00	0.00	-3,000,000.00	0.0000 %	9,000,000.00	0.0000 %

Account: 0 142.1 - CUSTOMER ACCTS REC-ELECTRIC

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-1,807,128.77	15,021,651.07	4,723,373.79	-38.2593 %	15,913,116.38	94.3979 %
Feb	-1,956,934.28	13,064,716.79	1,071,420.50	-182.6486 %	16,984,536.88	76.9212 %
Mar	122,687.09	13,187,403.88	-4,197,400.61	-2.9229 %	12,787,136.27	103.1302 %
Apr	-1,150,970.70	12,036,433.18	-1,309,839.89	87.8711 %	11,477,296.38	104.8717 %
May	-1,204,714.54	10,831,718.64	-312,445.76	385.5756 %	11,164,850.62	97.0162 %
Jun	-87,035.15	10,744,683.49	729,305.69	-11.9340 %	11,894,156.31	90.3358 %
Jul	2,021,382.35	12,766,065.84	1,054,067.11	191.7698 %	12,948,223.42	98.5932 %
Aug	-1,071,117.34	11,694,948.50	-1,047,042.56	102.2993 %	11,901,180.86	98.2671 %
Sep	-1,305,989.37	10,388,959.13	-1,097,439.54	119.0033 %	10,803,741.32	96.1608 %
Oct	-290,073.72	10,098,885.41	-593,815.86	48.8491 %	10,209,925.46	98.9124 %
Nov	1,666,357.61	11,765,243.02	2,948,223.37	56.5207 %	13,158,148.83	89.4141 %
Dec	2,526,300.57	14,291,543.59	3,670,631.01	68.8247 %	16,828,779.84	84.9232 %

Account: 0 142.11 - UNBILLED FUEL CHARGE COST APPLIE

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	872,594.00	3,746,567.00	-3,230.00	-27,015.2941 %	2,410,449.00	155.4303 %
Feb	-708,547.00	3,038,020.00	-531,690.00	133.2632 %	1,878,759.00	161.7036 %
Mar	-1,365,728.00	1,672,292.00	-161,839.00	843.8806 %	1,716,920.00	97.4007 %
Apr	-281,867.00	1,390,425.00	-427,330.00	65.9600 %	1,289,590.00	107.8192 %
May	1,274.00	1,391,699.00	-335,691.00	-0.3795 %	953,899.00	145.8958 %
Jun	-307,922.00	1,083,777.00	214,998.00	-143.2209 %	1,168,897.00	92.7179 %
Jul	-165,940.00	917,837.00	914,908.00	-18.1373 %	2,083,805.00	44.0462 %
Aug	610,121.00	1,527,958.00	488,790.00	124.8227 %	2,572,595.00	59.3936 %
Sep	150,046.00	1,678,004.00	-77,682.00	-193.1541 %	2,494,913.00	67.2570 %
Oct	-143,645.00	1,534,359.00	216,604.00	-66.3169 %	2,711,517.00	56.5867 %
Nov	-48,648.00	1,485,711.00	-45,550.00	106.8013 %	2,665,967.00	55.7288 %
Dec	-156,289.00	1,329,422.00	208,006.00	-75.1368 %	2,873,973.00	46.2573 %

Account: 0 142.12 - MARKETING LOAN PROG-OTHER A/R

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	642.40	642.40	0.00	0.0000 %	0.00	0.0000 %
Jul	-642.40	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %

General Ledger Comparison

Account: 0 142.99 - CLEARING-CUSTOMER ACCOUNTS

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	651.14	5,981.87	202.92	320.8851 %	4,004.77	149.3686 %
Feb	1,687.83	7,669.70	10,840.10	15.5702 %	14,844.87	51.6657 %
Mar	-2,419.26	5,250.44	1,328.63	-182.0868 %	16,173.50	32.4632 %
Apr	-1,435.61	3,814.83	-7,516.64	19.0991 %	8,656.86	44.0671 %
May	281.64	4,096.47	-1,280.37	-21.9968 %	7,376.49	55.5341 %
Jun	-1,233.31	2,863.16	-1,670.32	73.8367 %	5,706.17	50.1766 %
Jul	1,544.13	4,407.29	-1,147.08	-134.6140 %	4,559.09	96.6704 %
Aug	2,381.00	6,788.29	4,425.52	53.8016 %	8,984.61	75.5546 %
Sep	-3,789.42	2,998.87	-4,721.13	80.2651 %	4,263.48	70.3385 %
Oct	-162.29	2,836.58	734.76	-22.0875 %	4,998.24	56.7516 %
Nov	-130.92	2,705.66	-1,181.28	11.0829 %	3,816.96	70.8852 %
Dec	-624.34	2,081.32	1,513.77	-41.2440 %	5,330.73	39.0438 %

Account: 0 143.0 - OTHER ACCTS REC

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	8,456.31	8,456.31	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	8,456.31	0.00	0.0000 %	0.00	0.0000 %
Jul	319.81	8,776.12	0.00	0.0000 %	0.00	0.0000 %
Aug	446.41	9,222.53	0.00	0.0000 %	0.00	0.0000 %
Sep	58.94	9,281.47	0.00	0.0000 %	0.00	0.0000 %
Oct	294.70	9,576.17	0.00	0.0000 %	0.00	0.0000 %
Nov	559.93	10,136.10	0.00	0.0000 %	0.00	0.0000 %
Dec	648.34	10,784.44	0.00	0.0000 %	0.00	0.0000 %

Account: 0 143.01 - OTHER ACCTS REC - POLE RENTALS

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-963,302.49	205,326.60	-76,351.34	1,261.6707 %	1,155,509.97	17.7693 %
Feb	79,503.55	284,830.15	-896,992.62	-8.8633 %	258,517.35	110.1783 %
Mar	95,429.73	380,259.88	100,304.04	95.1405 %	358,821.39	105.9747 %
Apr	74,109.54	454,369.42	36,023.93	205.7231 %	394,845.32	115.0753 %
May	-95,662.91	358,706.51	83,623.70	-114.3969 %	478,469.02	74.9696 %
Jun	91,515.68	450,222.19	93,608.70	97.7641 %	572,077.72	78.6995 %
Jul	88,869.09	539,091.28	84,510.17	105.1579 %	656,587.89	82.1050 %
Aug	84,530.68	623,621.96	82,984.94	101.8627 %	739,572.83	84.3219 %
Sep	87,740.02	711,361.98	99,338.66	88.3241 %	838,911.49	84.7958 %
Oct	78,830.16	790,192.14	79,957.71	98.5898 %	918,869.20	85.9962 %
Nov	86,177.64	876,369.78	118,405.20	72.7820 %	1,037,274.40	84.4877 %
Dec	446,702.54	1,323,072.32	131,354.69	340.0735 %	1,168,629.09	113.2158 %

General Ledger Comparison

Account: 0 143.02 - SALES TAX RECOVERY-OTHER A/R

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	17,362.11	17,362.11	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	17,362.11	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	17,362.11	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	17,362.11	0.00	0.0000 %	0.00	0.0000 %
May	-17,362.11	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	720.32	720.32	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	720.32	0.00	0.0000 %	0.00	0.0000 %
Aug	-720.32	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Nov	200.36	200.36	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	200.36	0.00	0.0000 %	0.00	0.0000 %

Account: 0 143.04 - FEMA JULY FLOOD 2022-4663

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-184,498.94	87,269.63	0.00	0.0000 %	0.00	0.0000 %
Feb	-72,733.87	14,535.76	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	14,535.76	0.00	0.0000 %	0.00	0.0000 %
Apr	69,682.82	84,218.58	0.00	0.0000 %	0.00	0.0000 %
May	0.00	84,218.58	0.00	0.0000 %	0.00	0.0000 %
Jun	-56,365.72	27,852.86	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	27,852.86	57,961.65	0.0000 %	57,961.65	48.0539 %
Aug	0.00	27,852.86	198,313.18	0.0000 %	256,274.83	10.8684 %
Sep	0.00	27,852.86	0.00	0.0000 %	256,274.83	10.8684 %
Oct	0.00	27,852.86	0.00	0.0000 %	256,274.83	10.8684 %
Nov	0.00	27,852.86	0.00	0.0000 %	256,274.83	10.8684 %
Dec	0.00	27,852.86	15,493.74	0.0000 %	271,768.57	10.2487 %

Account: 0 143.05 - BOONEVILLE-OWSLEY CO INDUST-OTHE

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	7,740.25	0.00	0.0000 %	7,740.25	100.0000 %
Feb	0.00	7,740.25	0.00	0.0000 %	7,740.25	100.0000 %
Mar	0.00	7,740.25	0.00	0.0000 %	7,740.25	100.0000 %
Apr	-7,740.25	0.00	0.00	0.0000 %	7,740.25	0.0000 %
May	0.00	0.00	0.00	0.0000 %	7,740.25	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	7,740.25	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	7,740.25	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	7,740.25	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	7,740.25	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	7,740.25	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	7,740.25	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	7,740.25	0.0000 %

Account: 0 143.14 - FEMA FEBRUARY 2021

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	4,509,624.22	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	4,509,624.22	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	4,509,624.22	0.0000 %
Apr	560,688.25	560,688.25	0.00	0.0000 %	4,509,624.22	12.4331 %
May	0.00	560,688.25	0.00	0.0000 %	4,509,624.22	12.4331 %
Jun	0.00	560,688.25	0.00	0.0000 %	4,509,624.22	12.4331 %
Jul	0.00	560,688.25	0.00	0.0000 %	4,509,624.22	12.4331 %
Aug	0.00	560,688.25	-4,509,624.22	0.0000 %	0.00	0.0000 %
Sep	0.00	560,688.25	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	560,688.25	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	560,688.25	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	560,688.25	0.00	0.0000 %	0.00	0.0000 %

Account: 0 143.18 - FEMA - FLOODING MARCH 2021

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	79,337.97	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	79,337.97	0.0000 %
Mar	0.00	0.00	-79,337.97	0.0000 %	0.00	0.0000 %
Apr	28,612.26	28,612.26	0.00	0.0000 %	0.00	0.0000 %
May	0.00	28,612.26	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	28,612.26	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	28,612.26	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	28,612.26	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	28,612.26	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	28,612.26	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	28,612.26	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	28,612.26	0.00	0.0000 %	0.00	0.0000 %

Account: 0 143.2 - COLONIAL CANCER INS-OTHER A/R

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	-2,331.10	0.0000 %	-2,331.10	0.0000 %
Feb	0.00	0.00	2,301.25	0.0000 %	-29.85	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	-29.85	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	-29.85	0.0000 %
May	0.00	0.00	0.00	0.0000 %	-29.85	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	-29.85	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	-29.85	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	-29.85	0.0000 %
Sep	0.00	0.00	29.85	0.0000 %	0.00	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 143.21 - COLONIAL ILLNESS INS-OTHER A/R

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	-854.45	0.0000 %	-854.45	0.0000 %
Feb	0.00	0.00	854.45	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 143.22 - OTHER ACCTS REC - COMPANION DENTAL

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-205.00	-1,195.40	-622.16	32.9497 %	-1,308.04	91.3886 %
Feb	135.57	-1,059.83	-59.66	-227.2377 %	-1,367.70	77.4899 %
Mar	-33.07	-1,092.90	48.98	-67.5174 %	-1,318.72	82.8758 %
Apr	-52.08	-1,144.98	148.98	-34.9577 %	-1,169.74	97.8833 %
May	103.33	-1,041.65	10.94	944.5155 %	-1,158.80	89.8904 %
Jun	51.25	-990.40	158.74	32.2855 %	-1,000.06	99.0341 %
Jul	41.00	-949.40	84.84	48.3263 %	-915.22	103.7346 %
Aug	41.00	-908.40	84.84	48.3263 %	-830.38	109.3957 %
Sep	67.00	-841.40	-19.56	-342.5358 %	-849.94	98.9952 %
Oct	89.07	-752.33	-42.30	-210.5674 %	-892.24	84.3192 %
Nov	41.00	-711.33	91.28	44.9167 %	-800.96	88.8097 %
Dec	-48.37	-759.70	-189.44	25.5332 %	-990.40	76.7064 %

Account: 0 143.23 - OTHER ACCTS REC - DAVIS VISION

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-33.30	-366.79	-187.63	17.7477 %	-398.97	91.9342 %
Feb	4.89	-361.90	24.17	20.2317 %	-374.80	96.5582 %
Mar	-16.74	-378.64	0.65	-2,575.3846 %	-374.15	101.2001 %
Apr	8.08	-370.56	28.66	28.1926 %	-345.49	107.2564 %
May	24.17	-346.39	-9.89	-244.3883 %	-355.38	97.4703 %
Jun	12.90	-333.49	38.95	33.1194 %	-316.43	105.3914 %
Jul	12.90	-320.59	18.37	70.2232 %	-298.06	107.5589 %
Aug	12.90	-307.69	18.37	70.2232 %	-279.69	110.0111 %
Sep	12.90	-294.79	12.90	100.0000 %	-266.79	110.4951 %
Oct	12.90	-281.89	-9.96	-129.5181 %	-276.75	101.8573 %
Nov	45.40	-236.49	34.46	131.7470 %	-242.29	97.6062 %
Dec	-21.23	-257.72	-91.20	23.2785 %	-333.49	77.2797 %

Account: 0 143.26 - COLONIAL ACCIDENT-PRE TAX-OTHER AR

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.01	0.01	-2,285.53	-0.0004 %	-2,285.53	-0.0004 %
Feb	-0.01	0.00	2,285.53	-0.0004 %	0.00	0.0000 %
Mar	0.00	0.00	19.89	0.0000 %	19.89	0.0000 %
Apr	0.00	0.00	-64.13	0.0000 %	-44.24	0.0000 %
May	0.00	0.00	-44.24	0.0000 %	-88.48	0.0000 %
Jun	0.00	0.00	88.48	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	0.00	-32.18	0.0000 %	-32.18	0.0000 %
Nov	0.00	0.00	32.18	0.0000 %	0.00	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 143.27 - COLONIAL HOSPITAL INS-OTHER A/R

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	-750.34	0.0000 %	-750.34	0.0000 %
Feb	0.00	0.00	750.34	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	-47.84	0.0000 %	-47.84	0.0000 %
May	0.00	0.00	-47.84	0.0000 %	-95.68	0.0000 %
Jun	0.00	0.00	95.68	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 143.29 - OTHER ACCT REC-FALLEN LINEMAN ORGANIZATI

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 143.3 - EMPLOYEE GROUP INSURAN-OTHER A/R

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-167.21	-1,946.85	-1,012.08	16.5214 %	-1,952.53	99.7091 %
Feb	74.17	-1,872.68	114.24	64.9247 %	-1,838.29	101.8708 %
Mar	84.84	-1,787.84	132.20	64.1755 %	-1,706.09	104.7917 %
Apr	95.80	-1,692.04	130.70	73.2976 %	-1,575.39	107.4045 %
May	135.25	-1,556.79	130.70	103.4813 %	-1,444.69	107.7595 %
Jun	95.80	-1,460.99	129.20	74.1486 %	-1,315.49	111.0605 %
Jul	43.12	-1,417.87	129.20	33.3746 %	-1,186.29	119.5214 %
Aug	52.00	-1,365.87	-159.95	-32.5102 %	-1,346.24	101.4581 %
Sep	146.07	-1,219.80	134.20	108.8450 %	-1,212.04	100.6402 %
Oct	113.51	-1,106.29	92.80	122.3168 %	-1,119.24	98.8430 %
Nov	82.15	-1,024.14	95.80	85.7516 %	-1,023.44	100.0684 %
Dec	85.65	-938.49	-756.20	-11.3264 %	-1,779.64	52.7348 %

Account: 0 143.32 - OTHER ACCTS REC - 401-K SAVINGS

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 143.34 - ROTH 401K SAVINGS

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 143.36 - PREPAID LEGAL SERVICES-OTHER ACCTS REC

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 143.37 - FLEXIBLE SPENDING ACCOUNT-OTHER ACCT REC

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-3,696.78	40,663.22	-3,383.53	109.2581 %	37,216.47	109.2614 %
Feb	-3,696.78	36,966.44	-3,358.53	110.0714 %	33,857.94	109.1810 %
Mar	-3,696.78	33,269.66	-3,333.53	110.8969 %	30,524.41	108.9936 %
Apr	-3,696.78	29,572.88	-3,333.53	110.8969 %	27,190.88	108.7603 %
May	-3,696.78	25,876.10	-3,333.53	110.8969 %	23,857.35	108.4618 %
Jun	-3,696.78	22,179.32	-3,333.53	110.8969 %	20,523.82	108.0662 %
Jul	-3,696.78	18,482.54	-3,333.53	110.8969 %	17,190.29	107.5173 %
Aug	-3,696.78	14,785.76	-3,333.53	110.8969 %	13,856.76	106.7043 %
Sep	-3,696.78	11,088.98	-3,333.53	110.8969 %	10,523.23	105.3762 %
Oct	-3,696.78	7,392.20	-3,333.53	110.8969 %	7,189.70	102.8165 %
Nov	-3,696.78	3,695.42	-3,333.53	110.8969 %	3,856.17	95.8314 %
Dec	40,554.58	44,250.00	40,503.83	100.1253 %	44,360.00	99.7520 %

Account: 0 143.38 - FSA-OTHER ACCT REC

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	2,349.38	-45,154.33	4,265.84	55.0743 %	-44,993.74	100.3569 %
Feb	3,738.24	-41,416.09	3,913.38	95.5246 %	-41,080.36	100.8173 %
Mar	6,529.41	-34,886.68	6,104.93	106.9531 %	-34,975.43	99.7463 %
Apr	6,749.49	-28,137.19	4,827.65	139.8090 %	-30,147.78	93.3309 %
May	5,970.57	-22,166.62	8,262.37	72.2622 %	-21,885.41	101.2849 %
Jun	3,361.45	-18,805.17	2,324.68	144.5984 %	-19,560.73	96.1374 %
Jul	4,039.49	-14,765.68	2,717.79	148.6314 %	-16,842.94	87.6669 %
Aug	2,101.83	-12,663.85	3,028.55	69.4005 %	-13,814.39	91.6714 %
Sep	1,188.25	-11,475.60	2,009.73	59.1249 %	-11,804.66	97.2125 %
Oct	2,748.24	-8,727.36	2,592.49	106.0077 %	-9,212.17	94.7373 %
Nov	1,964.66	-6,762.70	1,605.33	122.3836 %	-7,606.84	88.9029 %
Dec	-41,716.09	-48,478.79	-39,896.87	104.5598 %	-47,503.71	102.0526 %

Account: 0 143.39 - MASA

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	-28.00	-28.00	0.00	0.0000 %	0.00	0.0000 %
Nov	28.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 143.41 - CONTRIB AID CONSTRUCT-OTHER A/R

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-112,560.31	332,812.50	-21,769.04	517.0660 %	193,547.16	171.9542 %
Feb	-91,479.34	241,333.16	30,434.87	-300.5741 %	223,982.03	107.7467 %
Mar	-109,613.67	131,719.49	-69,331.56	158.1007 %	154,650.47	85.1724 %
Apr	-1,676.87	130,042.62	31,416.96	-5.3375 %	186,067.43	69.8901 %
May	11,181.09	141,223.71	375,739.36	2.9758 %	561,806.79	25.1374 %
Jun	-13,276.72	127,946.99	11,269.26	-117.8136 %	573,076.05	22.3264 %
Jul	-14,312.79	113,634.20	-142,323.86	10.0565 %	430,752.19	26.3804 %
Aug	87,422.83	201,057.03	-5,450.03	-1,604.0798 %	425,302.16	47.2739 %
Sep	10,142.38	211,199.41	-10,243.81	-99.0098 %	415,058.35	50.8843 %
Oct	6,469.92	217,669.33	4,756.28	136.0290 %	419,814.63	51.8489 %
Nov	-91,155.63	126,513.70	88,790.99	-102.6632 %	508,605.62	24.8746 %
Dec	32,571.70	159,085.40	-63,232.81	-51.5108 %	445,372.81	35.7196 %

Account: 0 143.42 - OTHER A/R - MCKEE STORES SALES

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	2,245.88	3,998.53	-450.22	-498.8406 %	7,254.92	55.1147 %
Feb	2,880.37	6,878.90	-6,880.66	-41.8618 %	374.26	1,838.0003 %
Mar	-5,754.54	1,124.36	-349.72	1,645.4707 %	24.54	4,581.7441 %
Apr	-1,121.06	3.30	13,989.36	-8.0137 %	14,013.90	0.0235 %
May	-3.30	0.00	-24.54	13.4474 %	13,989.36	0.0000 %
Jun	0.00	0.00	632.18	0.0000 %	14,621.54	0.0000 %
Jul	0.00	0.00	-632.18	0.0000 %	13,989.36	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	13,989.36	0.0000 %
Sep	1,459.39	1,459.39	0.00	0.0000 %	13,989.36	10.4321 %
Oct	6,842.76	8,302.15	1,895.42	361.0155 %	15,884.78	52.2648 %
Nov	9,967.35	18,269.50	-142.77	-6,981.4037 %	15,742.01	116.0557 %
Dec	4,186.90	22,456.40	-13,989.36	-29.9292 %	1,752.65	1,281.2826 %

Account: 0 143.43 - OTHER A/R - LONDON STORES SALES

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	111.15	413.78	0.0000 %	546.95	20.3218 %
Feb	0.00	111.15	212.32	0.0000 %	759.27	14.6391 %
Mar	1,343.56	1,454.71	4,697.37	28.6024 %	5,456.64	26.6594 %
Apr	2,701.40	4,156.11	-1,221.92	-221.0783 %	4,234.72	98.1437 %
May	-4,044.96	111.15	385.85	-1,048.3245 %	4,620.57	2.4055 %
Jun	1,176.01	1,287.16	-4,509.42	-26.0790 %	111.15	1,158.0387 %
Jul	-1,176.01	111.15	0.00	0.0000 %	111.15	100.0000 %
Aug	1,063.39	1,174.54	1,091.14	97.4568 %	1,202.29	97.6919 %
Sep	9,660.44	10,834.98	13,281.16	72.7379 %	14,483.45	74.8094 %
Oct	-103.30	10,731.68	-14,372.30	0.7187 %	111.15	9,655.1327 %
Nov	-6,923.23	3,808.45	1,330.80	-520.2307 %	1,441.95	264.1180 %
Dec	1,170.00	4,978.45	-1,330.80	-87.9170 %	111.15	4,479.0373 %

Account: 0 143.46 - OTHER ACCTS REC - BILLED LABOR

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	20,089.34	0.0000 %	20,089.34	0.0000 %
Feb	0.00	0.00	1,462.77	0.0000 %	21,552.11	0.0000 %
Mar	0.00	0.00	-21,552.11	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	480.00	480.00	33,826.50	1.4190 %	33,826.50	1.4190 %
Jul	0.00	480.00	-33,826.50	0.0000 %	0.00	0.0000 %
Aug	0.00	480.00	63,654.32	0.0000 %	63,654.32	0.7541 %
Sep	0.00	480.00	-63,654.32	0.0000 %	0.00	0.0000 %
Oct	0.00	480.00	0.00	0.0000 %	0.00	0.0000 %
Nov	443.89	923.89	0.00	0.0000 %	0.00	0.0000 %
Dec	2,013.00	2,936.89	0.00	0.0000 %	0.00	0.0000 %

Account: 0 143.47 - BEATTYVILLE WRHS SALES-OTHER A/R

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	150.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	150.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	150.00	0.0000 %
Apr	0.00	0.00	31.20	0.0000 %	181.20	0.0000 %
May	0.00	0.00	0.00	0.0000 %	181.20	0.0000 %
Jun	0.00	0.00	-31.20	0.0000 %	150.00	0.0000 %
Jul	0.00	0.00	-150.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 143.48 - FEMA MARCH STORM 2023-4702

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	1,217,097.68	1,217,097.68	0.00	0.0000 %	0.00	0.0000 %
Apr	224,297.67	1,441,395.35	0.00	0.0000 %	0.00	0.0000 %
May	196,311.50	1,637,706.85	0.00	0.0000 %	0.00	0.0000 %
Jun	2,452.86	1,640,159.71	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	1,640,159.71	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	1,640,159.71	0.00	0.0000 %	0.00	0.0000 %
Sep	-215,258.42	1,424,901.29	0.00	0.0000 %	0.00	0.0000 %
Oct	-457,423.71	967,477.58	0.00	0.0000 %	0.00	0.0000 %
Nov	-803,981.17	163,496.41	0.00	0.0000 %	0.00	0.0000 %
Dec	-163,496.41	0.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 143.49 - 4711-FEMA FEB STORM 2023

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	13,090.71	13,090.71	0.00	0.0000 %	0.00	0.0000 %
May	0.00	13,090.71	0.00	0.0000 %	0.00	0.0000 %
Jun	1,019.31	14,110.02	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	14,110.02	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	14,110.02	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	14,110.02	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	14,110.02	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	14,110.02	0.00	0.0000 %	0.00	0.0000 %
Dec	-14,110.02	0.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 143.5 - ETS-MARKETING SALES-OTHER A/R

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	2,611.14	0.0000 %	2,611.14	0.0000 %
Feb	0.00	0.00	-1,786.14	0.0000 %	825.00	0.0000 %
Mar	950.00	950.00	-825.00	-115.1515 %	0.00	0.0000 %
Apr	725.00	1,675.00	0.00	0.0000 %	0.00	0.0000 %
May	-725.00	950.00	950.00	-76.3158 %	950.00	100.0000 %
Jun	-950.00	0.00	0.00	0.0000 %	950.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	950.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	950.00	0.0000 %
Sep	950.00	950.00	0.00	0.0000 %	950.00	100.0000 %
Oct	0.00	950.00	-900.66	0.0000 %	49.34	1,925.4155 %
Nov	150.00	1,100.00	900.66	16.6545 %	950.00	115.7895 %
Dec	0.00	1,100.00	-950.00	0.0000 %	0.00	0.0000 %

Account: 0 143.52 - COST SHARE MARKETING-OTHER A/R

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	591.92	591.92	0.00	0.0000 %	0.00	0.0000 %
Mar	-591.92	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	421.42	421.42	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	421.42	0.00	0.0000 %	0.00	0.0000 %
Oct	-421.42	0.00	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 143.53 - OTHER ACCTS REC - EMPLOYEES

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	418.72	2,258.36	-19,758.97	-2.1191 %	2,693.04	83.8591 %
Feb	1,468.66	3,727.02	-875.47	-167.7567 %	1,817.57	205.0551 %
Mar	-395.19	3,331.83	1,691.67	-23.3609 %	3,509.24	94.9445 %
Apr	917.99	4,249.82	-1,200.84	-76.4457 %	2,308.40	184.1024 %
May	-1,755.76	2,494.06	2,039.66	-86.0810 %	4,348.06	57.3603 %
Jun	-341.01	2,153.05	-2,722.79	12.5243 %	1,625.27	132.4734 %
Jul	3,503.70	5,656.75	4,247.92	82.4804 %	5,873.19	96.3148 %
Aug	-2,995.66	2,661.09	-4,568.81	65.5676 %	1,304.38	204.0119 %
Sep	1,975.27	4,636.36	1,862.27	106.0679 %	3,166.65	146.4121 %
Oct	-491.73	4,144.63	609.44	-80.6855 %	3,776.09	109.7598 %
Nov	975.31	5,119.94	-1,168.60	-83.4597 %	2,607.49	196.3551 %
Dec	-788.91	4,331.03	-767.85	102.7427 %	1,839.64	235.4281 %

Account: 0 143.54 - VOUCHERS-OTHER A/R

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	2,370.81	3,854.91	1,399.34	169.4234 %	1,999.44	192.7995 %
Feb	-3,770.81	84.10	-1,799.34	209.5663 %	200.10	42.0290 %
Mar	0.00	84.10	272.61	0.0000 %	472.71	17.7910 %
Apr	-150.00	-65.90	-472.61	31.7386 %	0.10	-65,900.0000 %
May	0.00	-65.90	0.00	0.0000 %	0.10	-65,900.0000 %
Jun	1,290.00	1,224.10	84.00	1,535.7143 %	84.10	1,455.5291 %
Jul	-665.00	559.10	0.00	0.0000 %	84.10	664.8038 %
Aug	-475.00	84.10	0.00	0.0000 %	84.10	100.0000 %
Sep	0.00	84.10	0.00	0.0000 %	84.10	100.0000 %
Oct	182.00	266.10	431.43	42.1853 %	515.53	51.6168 %
Nov	-182.00	84.10	-431.43	42.1853 %	84.10	100.0000 %
Dec	763.23	847.33	1,400.00	54.5164 %	1,484.10	57.0939 %

Account: 0 143.57 - CUSTOMER ACCTS REC/MACED PROGRAM

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-3,060.98	110,632.14	-3,390.48	90.2816 %	154,983.29	71.3833 %
Feb	-3,061.45	107,570.69	-3,398.92	90.0713 %	151,584.37	70.9642 %
Mar	-3,059.54	104,511.15	-3,407.22	89.7958 %	148,177.15	70.5312 %
Apr	-3,018.64	101,492.51	-3,375.25	89.4346 %	144,801.90	70.0906 %
May	-2,978.41	98,514.10	-3,278.25	90.8537 %	141,523.65	69.6096 %
Jun	-2,965.45	95,548.65	-4,902.01	60.4946 %	136,621.64	69.9367 %
Jul	-2,935.02	92,613.63	-3,204.99	91.5766 %	133,416.65	69.4168 %
Aug	-3,952.06	88,661.57	-7,352.64	53.7502 %	126,064.01	70.3306 %
Sep	-3,141.04	85,520.53	-3,073.05	102.2125 %	122,990.96	69.5340 %
Oct	-2,743.25	82,777.28	-3,123.80	87.8177 %	119,867.16	69.0575 %
Nov	-2,749.99	80,027.29	-3,088.52	89.0391 %	116,778.64	68.5290 %
Dec	-2,694.12	77,333.17	-3,085.52	87.3149 %	113,693.12	68.0192 %

Account: 0 143.58 - MACED LOANS - MR

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	31.36	0.00	0.0000 %	31.36	100.0000 %
Feb	0.00	31.36	0.00	0.0000 %	31.36	100.0000 %
Mar	0.00	31.36	0.00	0.0000 %	31.36	100.0000 %
Apr	0.00	31.36	0.00	0.0000 %	31.36	100.0000 %
May	0.00	31.36	37.11	0.0000 %	68.47	45.8011 %
Jun	0.00	31.36	37.36	0.0000 %	105.83	29.6324 %
Jul	0.00	31.36	0.00	0.0000 %	105.83	29.6324 %
Aug	0.00	31.36	-74.47	0.0000 %	31.36	100.0000 %
Sep	0.00	31.36	0.00	0.0000 %	31.36	100.0000 %
Oct	0.00	31.36	0.00	0.0000 %	31.36	100.0000 %
Nov	0.00	31.36	0.00	0.0000 %	31.36	100.0000 %
Dec	0.00	31.36	0.00	0.0000 %	31.36	100.0000 %

Account: 0 143.6 - EAST KY REBATES-OTHER A/R

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-6,000.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	8,405.65	8,405.65	0.00	0.0000 %	0.00	0.0000 %
Mar	-2,414.82	5,990.83	0.00	0.0000 %	0.00	0.0000 %
Apr	-2,251.80	3,739.03	0.00	0.0000 %	0.00	0.0000 %
May	-2,012.73	1,726.30	0.00	0.0000 %	0.00	0.0000 %
Jun	273.70	2,000.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	2,000.00	0.00	0.0000 %	0.00	0.0000 %
Aug	4,000.00	6,000.00	6,866.83	58.2510 %	6,866.83	87.3766 %
Sep	-2,001.04	3,998.96	-6,866.83	29.1407 %	0.00	0.0000 %
Oct	-1,998.96	2,000.00	2,000.00	-99.9480 %	2,000.00	100.0000 %
Nov	4,000.00	6,000.00	0.00	0.0000 %	2,000.00	300.0000 %
Dec	5,000.00	11,000.00	4,000.00	125.0000 %	6,000.00	183.3333 %

Account: 0 143.63 - BILL TO EMPLOYEES-OTHER A/R

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-2,123.86	1,130.15	-601.97	352.8182 %	435.28	259.6375 %
Feb	-470.62	659.53	604.98	-77.7910 %	1,040.26	63.4005 %
Mar	1,243.34	1,902.87	-911.48	-136.4089 %	128.78	1,477.6130 %
Apr	-1,741.39	161.48	393.02	-443.0792 %	521.80	30.9467 %
May	0.00	161.48	614.58	0.0000 %	1,136.38	14.2100 %
Jun	1,323.44	1,484.92	213.47	619.9653 %	1,349.85	110.0063 %
Jul	-1,163.77	321.15	-295.02	394.4716 %	1,054.83	30.4457 %
Aug	1,129.83	1,450.98	1,020.97	110.6624 %	2,075.80	69.8998 %
Sep	-423.50	1,027.48	-1,300.48	32.5649 %	775.32	132.5233 %
Oct	-41.72	985.76	-286.67	14.5533 %	488.65	201.7313 %
Nov	-484.50	501.26	2,183.91	-22.1850 %	2,672.56	18.7558 %
Dec	143.70	644.96	581.45	24.7141 %	3,254.01	19.8205 %

Account: 0 143.66 - STORM WORK - GEORGIA 2023

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	6,500.00	6,500.00	0.00	0.0000 %	0.00	0.0000 %
Sep	-6,500.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 144.1 - ACCUM PROV UNCOLL-CUSTOMER ACCTS

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-5,000.00	-7,667,063.32	-3,000.00	166.6667 %	-7,586,063.32	101.0677 %
Feb	-3,000.00	-7,670,063.32	-3,000.00	100.0000 %	-7,589,063.32	101.0673 %
Mar	-2,000.00	-7,672,063.32	-3,000.00	66.6667 %	-7,592,063.32	101.0537 %
Apr	-2,000.00	-7,674,063.32	-3,000.00	66.6667 %	-7,595,063.32	101.0401 %
May	-5,000.00	-7,679,063.32	-3,000.00	166.6667 %	-7,598,063.32	101.0661 %
Jun	-5,000.00	-7,684,063.32	-3,000.00	166.6667 %	-7,601,063.32	101.0920 %
Jul	-5,000.00	-7,689,063.32	-3,000.00	166.6667 %	-7,604,063.32	101.1178 %
Aug	-5,000.00	-7,694,063.32	-3,000.00	166.6667 %	-7,607,063.32	101.1437 %
Sep	-22,000.00	-7,716,063.32	-10,000.00	220.0000 %	-7,617,063.32	101.2997 %
Oct	-6,000.00	-7,722,063.32	-20,000.00	30.0000 %	-7,637,063.32	101.1130 %
Nov	-5,000.00	-7,727,063.32	-15,000.00	33.3333 %	-7,652,063.32	100.9801 %
Dec	-3,000.00	-7,730,063.32	-10,000.00	30.0000 %	-7,662,063.32	100.8875 %

General Ledger Comparison

Account: 0 144.11 - Uncollectable Receivable (CIS)

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	2,629.46	7,534,153.22	3,598.86	73.0637 %	7,458,331.93	101.0166 %
Feb	4,132.56	7,538,285.78	2,844.04	145.3060 %	7,461,175.97	101.0335 %
Mar	4,206.16	7,542,491.94	2,350.26	178.9657 %	7,463,526.23	101.0580 %
Apr	-1,121.50	7,541,370.44	1,044.26	-107.3966 %	7,464,570.49	101.0289 %
May	8,570.45	7,549,940.89	1,501.47	570.8039 %	7,466,071.96	101.1233 %
Jun	9,921.39	7,559,862.28	10,432.56	95.1002 %	7,476,504.52	101.1149 %
Jul	8,876.09	7,568,738.37	10,519.43	84.3781 %	7,487,023.95	101.0914 %
Aug	14,520.14	7,583,258.51	13,837.27	104.9350 %	7,500,861.22	101.0985 %
Sep	7,816.19	7,591,074.70	16,868.52	46.3360 %	7,517,729.74	100.9756 %
Oct	-150.79	7,590,923.91	3,691.16	-4.0852 %	7,521,420.90	100.9241 %
Nov	7,485.94	7,598,409.85	4,297.58	174.1897 %	7,525,718.48	100.9659 %
Dec	2,347.08	7,600,756.93	5,805.28	40.4301 %	7,531,523.76	100.9192 %

Account: 0 144.4 - ACCUM PROV UNCOLL-OTHER ACCTS

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-438.50	-25,112.56	-438.50	100.0000 %	-19,850.56	126.5081 %
Feb	-438.50	-25,551.06	-438.50	100.0000 %	-20,289.06	125.9352 %
Mar	-438.50	-25,989.56	-438.50	100.0000 %	-20,727.56	125.3865 %
Apr	1,621.68	-24,367.88	-438.50	-369.8244 %	-21,166.06	115.1271 %
May	-438.50	-24,806.38	-438.50	100.0000 %	-21,604.56	114.8201 %
Jun	-438.50	-25,244.88	-438.50	100.0000 %	-22,043.06	114.5253 %
Jul	-438.50	-25,683.38	-438.50	100.0000 %	-22,481.56	114.2420 %
Aug	-438.50	-26,121.88	-438.50	100.0000 %	-22,920.06	113.9695 %
Sep	-438.50	-26,560.38	-438.50	100.0000 %	-23,358.56	113.7073 %
Oct	-438.50	-26,998.88	-438.50	100.0000 %	-23,797.06	113.4547 %
Nov	-438.50	-27,437.38	-438.50	100.0000 %	-24,235.56	113.2112 %
Dec	-438.50	-27,875.88	-438.50	100.0000 %	-24,674.06	112.9765 %

Account: 0 146.3 - OTHER ACCTS REC - PROPANE

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	2,332.32	3,040.46	184.02	1,267.4275 %	597.80	508.6082 %
Feb	-3,010.33	30.13	-597.80	503.5681 %	0.00	0.0000 %
Mar	0.00	30.13	372.16	0.0000 %	372.16	8.0960 %
Apr	1,016.72	1,046.85	385.85	263.5014 %	758.01	138.1050 %
May	0.00	1,046.85	-758.01	0.0000 %	0.00	0.0000 %
Jun	-1,046.85	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	1,031.94	1,031.94	1,071.76	96.2846 %	1,071.76	96.2846 %
Aug	-1,031.94	0.00	-1,071.76	96.2846 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	578.41	578.41	1,311.42	44.1056 %	1,311.42	44.1056 %
Nov	508.61	1,087.02	-1,090.03	-46.6602 %	221.39	490.9978 %
Dec	-832.86	254.16	486.75	-171.1063 %	708.14	35.8912 %

Account: 0 154.0 - ELE PLANT MAT & OPER SUPPLIES

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	164,426.05	3,223,865.31	-47,327.60	-347.4211 %	2,409,069.97	133.8220 %
Feb	27,251.22	3,251,116.53	-3,904.29	-697.9815 %	2,405,165.68	135.1722 %
Mar	57.72	3,251,174.25	50,587.45	0.1141 %	2,455,753.13	132.3901 %
Apr	-90,721.37	3,160,452.88	62,253.16	-145.7297 %	2,518,006.29	125.5141 %
May	23,035.26	3,183,488.14	93,169.87	24.7239 %	2,611,176.16	121.9178 %
Jun	174,966.71	3,358,454.85	-140,000.76	-124.9755 %	2,471,175.40	135.9052 %
Jul	170,245.53	3,528,700.38	600,399.38	28.3554 %	3,071,574.78	114.8825 %
Aug	-31,499.69	3,497,200.69	-46,403.79	67.8817 %	3,025,170.99	115.6034 %
Sep	26,529.41	3,523,730.10	-270,470.32	-9.8086 %	2,754,700.67	127.9170 %
Oct	-205,006.08	3,318,724.02	-244,923.06	83.7022 %	2,509,777.61	132.2318 %
Nov	356,384.70	3,675,108.72	257,771.40	138.2561 %	2,767,549.01	132.7929 %
Dec	51,424.16	3,726,532.88	291,890.25	17.6176 %	3,059,439.26	121.8044 %

Account: 0 154.2 - GARAGE PARTS PLANT MAT & OPER SU

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-2,942.81	135,412.29	16,521.29	-17.8122 %	126,115.25	107.3719 %
Feb	985.33	136,397.62	22,318.47	4.4149 %	148,433.72	91.8913 %
Mar	-597.07	135,800.55	-4,178.79	14.2881 %	144,254.93	94.1393 %
Apr	488.77	136,289.32	339.82	143.8320 %	144,594.75	94.2561 %
May	-899.60	135,389.72	-6,081.91	14.7914 %	138,512.84	97.7452 %
Jun	-8,658.56	126,731.16	-290.26	2,983.0359 %	138,222.58	91.6863 %
Jul	8,739.05	135,470.21	-16,243.80	-53.7993 %	121,978.78	111.0605 %
Aug	2,228.00	137,698.21	-2,732.38	-81.5406 %	119,246.40	115.4737 %
Sep	10,876.23	148,574.44	10,695.31	101.6916 %	129,941.71	114.3393 %
Oct	-3,378.89	145,195.55	12,091.80	-27.9436 %	142,033.51	102.2263 %
Nov	-11,331.59	133,863.96	3,057.62	-370.6016 %	145,091.13	92.2620 %
Dec	8,334.45	142,198.41	-6,736.03	-123.7294 %	138,355.10	102.7779 %

Account: 0 154.3 - TOOLS-PLANT MAT & OPER SUPPLIES

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	6,710.96	393,685.04	21,103.57	31.8001 %	309,504.90	127.1983 %
Feb	13,718.14	407,403.18	49,669.16	27.6190 %	359,174.06	113.4278 %
Mar	19,277.04	426,680.22	13,408.32	143.7692 %	372,582.38	114.5197 %
Apr	-699.63	425,980.59	-11,914.44	5.8721 %	360,667.94	118.1088 %
May	32,871.73	458,852.32	9,478.95	346.7866 %	370,146.89	123.9649 %
Jun	-58,051.78	400,800.54	10,712.12	-541.9262 %	380,859.01	105.2359 %
Jul	39,907.66	440,708.20	-673.35	-5,926.7335 %	380,185.66	115.9192 %
Aug	26,914.49	467,622.69	587.86	4,578.3843 %	380,773.52	122.8086 %
Sep	-11,181.12	456,441.57	1,898.29	-589.0101 %	382,671.81	119.2776 %
Oct	26,448.43	482,890.00	-28,615.73	-92.4262 %	354,056.08	136.3880 %
Nov	12,902.63	495,792.63	25,114.23	51.3758 %	379,170.31	130.7572 %
Dec	-16,136.52	479,656.11	7,803.77	-206.7785 %	386,974.08	123.9504 %

Account: 0 154.99 - CLEARING-MATERIAL/SUPPLIES

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	50,355.37	22,047.46	26,920.10	187.0549 %	23,709.01	92.9919 %
Feb	-6,206.57	15,840.89	-63,108.15	9.8348 %	-39,399.14	-40.2062 %
Mar	-50,301.30	-34,460.41	48,262.37	-104.2247 %	8,863.23	-388.8019 %
Apr	14,566.43	-19,893.98	-39,630.16	-36.7559 %	-30,766.93	64.6603 %
May	101,606.12	81,712.14	-654.70	-15,519.4929 %	-31,421.63	-260.0506 %
Jun	-114,297.02	-32,584.88	-6,664.81	1,714.9329 %	-38,086.44	85.5551 %
Jul	-40,978.92	-73,563.80	13,814.25	-296.6424 %	-24,272.19	303.0785 %
Aug	21,113.33	-52,450.47	2,880.69	732.9261 %	-21,391.50	245.1930 %
Sep	743.54	-51,706.93	-6,314.78	-11.7746 %	-27,706.28	186.6253 %
Oct	-77,088.34	-128,795.27	-12,438.19	619.7714 %	-40,144.47	320.8294 %
Nov	87,520.68	-41,274.59	-2,722.75	-3,214.4222 %	-42,867.22	96.2847 %
Dec	-14,235.11	-55,509.70	14,559.31	-97.7732 %	-28,307.91	196.0925 %

Account: 0 155.02 - MERCHANDISING INVENTORY - ETS

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	3,964.18	10,684.29	-1,002.42	-395.4610 %	6,725.74	158.8567 %
Feb	-371.73	10,312.56	3,343.80	-11.1170 %	10,069.54	102.4134 %
Mar	0.00	10,312.56	-527.33	0.0000 %	9,542.21	108.0731 %
Apr	-123.91	10,188.65	-145.76	85.0096 %	9,396.45	108.4308 %
May	0.00	10,188.65	0.00	0.0000 %	9,396.45	108.4308 %
Jun	0.00	10,188.65	-65.35	0.0000 %	9,331.10	109.1902 %
Jul	-247.83	9,940.82	0.00	0.0000 %	9,331.10	106.5343 %
Aug	0.00	9,940.82	0.00	0.0000 %	9,331.10	106.5343 %
Sep	0.00	9,940.82	-177.28	0.0000 %	9,153.82	108.5975 %
Oct	-786.81	9,154.01	-1,439.29	54.6665 %	7,714.53	118.6593 %
Nov	1,364.53	10,518.54	-513.38	-265.7934 %	7,201.15	146.0675 %
Dec	-1,177.09	9,341.45	-481.04	244.6969 %	6,720.11	139.0074 %

Account: 0 155.03 - MERCHANDISING INVENTORY - GENERLINK

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-2,937.72	21,538.08	-1,657.81	177.2049 %	6,152.17	350.0892 %
Feb	-1,355.56	20,182.52	32,108.00	-4.2219 %	38,260.17	52.7507 %
Mar	-2,250.41	17,932.11	0.00	0.0000 %	38,260.17	46.8689 %
Apr	-844.61	17,087.50	-654.43	129.0604 %	37,605.74	45.4385 %
May	-734.43	16,353.07	-1,468.86	50.0000 %	36,136.88	45.2531 %
Jun	-0.01	16,353.06	0.00	0.0000 %	36,136.88	45.2531 %
Jul	-1,468.88	14,884.18	-734.43	200.0027 %	35,402.45	42.0428 %
Aug	-1,468.88	13,415.30	-734.43	200.0027 %	34,668.02	38.6965 %
Sep	-2,203.32	11,211.98	0.00	0.0000 %	34,668.02	32.3410 %
Oct	-4,406.60	6,805.38	-2,203.29	200.0009 %	32,464.73	20.9624 %
Nov	12,324.08	19,129.46	-4,316.78	-285.4924 %	28,147.95	67.9604 %
Dec	-1,445.80	17,683.66	-3,672.15	39.3720 %	24,475.80	72.2496 %

Account: 0 163.0 - STORES EXPENSE - CLEARING

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-927.56	4,150.90	194.86	-476.0135 %	5,150.12	80.5981 %
Feb	1,393.02	5,543.92	-142.29	-979.0006 %	5,007.83	110.7050 %
Mar	-1,459.44	4,084.48	653.89	-223.1935 %	5,661.72	72.1420 %
Apr	2,803.10	6,887.58	273.42	1,025.1993 %	5,935.14	116.0475 %
May	-2,760.92	4,126.66	-1,767.44	156.2101 %	4,167.70	99.0153 %
Jun	146.92	4,273.58	1,819.58	8.0744 %	5,987.28	71.3777 %
Jul	490.41	4,763.99	-1,203.06	-40.7636 %	4,784.22	99.5772 %
Aug	22.71	4,786.70	-668.62	-3.3965 %	4,115.60	116.3062 %
Sep	203.19	4,989.89	-189.55	-107.1960 %	3,926.05	127.0970 %
Oct	-382.80	4,607.09	10.09	-3,793.8553 %	3,936.14	117.0459 %
Nov	1,479.75	6,086.84	630.19	234.8101 %	4,566.33	133.2983 %
Dec	-931.74	5,155.10	512.13	-181.9343 %	5,078.46	101.5091 %

Account: 0 165.1 - PREPAID-INSURANCE

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-33,824.72	190,054.22	51,021.87	-66.2946 %	188,290.17	100.9369 %
Feb	-19,097.72	170,956.50	-33,069.13	57.7509 %	155,221.04	110.1375 %
Mar	-35,297.42	135,659.08	-24,091.13	146.5162 %	131,129.91	103.4540 %
Apr	-35,297.42	100,361.66	-34,066.69	103.6127 %	97,063.22	103.3982 %
May	280,857.82	381,219.48	268,315.31	104.6745 %	365,378.53	104.3355 %
Jun	-36,445.15	344,774.33	-34,911.46	104.3931 %	330,467.07	104.3294 %
Jul	-36,445.15	308,329.18	-34,911.46	104.3931 %	295,555.61	104.3219 %
Aug	-36,445.15	271,884.03	-47,522.86	76.6897 %	248,032.75	109.6162 %
Sep	-36,445.15	235,438.88	-29,775.86	122.3983 %	218,256.89	107.8724 %
Oct	79,260.07	314,698.95	64,566.16	122.7579 %	282,823.05	111.2706 %
Nov	-29,000.73	285,698.22	-26,207.69	110.6573 %	256,615.36	111.3332 %
Dec	-36,445.13	249,253.09	-32,736.42	111.3290 %	223,878.94	111.3339 %

Account: 0 171.0 - INTEREST & DIVIDENDS RECEIVABLE

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	634.11	35,518.44	5,939.97	10.6753 %	17,819.91	199.3189 %
Feb	4,857.37	40,375.81	5,939.97	81.7743 %	23,759.88	169.9327 %
Mar	4,848.75	45,224.56	5,939.97	81.6292 %	29,699.85	152.2720 %
Apr	-30,741.55	14,483.01	-29,699.85	103.5074 %	0.00	0.0000 %
May	2,254.01	16,737.02	5,907.50	38.1551 %	5,907.50	283.3182 %
Jun	-4,119.82	12,617.20	5,907.50	-69.7388 %	11,815.00	106.7897 %
Jul	8,285.31	20,902.51	5,907.50	140.2507 %	17,722.50	117.9433 %
Aug	3,785.71	24,688.22	5,907.50	64.0831 %	23,630.00	104.4783 %
Sep	4,849.28	29,537.50	5,907.50	82.0868 %	29,537.50	100.0000 %
Oct	-29,468.18	69.32	-29,537.50	99.7653 %	0.00	0.0000 %
Nov	5,870.65	5,939.97	16,097.24	36.4699 %	16,097.24	36.9005 %
Dec	5,939.97	11,879.94	18,787.09	31.6173 %	34,884.33	34.0552 %

Account: 0 182.3 - NRECA COLA PAST SERVICE FUNDING

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-5,668.41	1,286,729.07	-5,668.41	100.0000 %	1,354,749.99	94.9791 %
Feb	-5,668.41	1,281,060.66	-5,668.41	100.0000 %	1,349,081.58	94.9580 %
Mar	-5,668.41	1,275,392.25	-5,668.41	100.0000 %	1,343,413.17	94.9367 %
Apr	-5,668.41	1,269,723.84	-5,668.41	100.0000 %	1,337,744.76	94.9153 %
May	-5,668.41	1,264,055.43	-5,668.41	100.0000 %	1,332,076.35	94.8936 %
Jun	-5,668.41	1,258,387.02	-5,668.41	100.0000 %	1,326,407.94	94.8718 %
Jul	-5,668.41	1,252,718.61	-5,668.41	100.0000 %	1,320,739.53	94.8498 %
Aug	-5,668.41	1,247,050.20	-5,668.41	100.0000 %	1,315,071.12	94.8276 %
Sep	-5,668.41	1,241,381.79	-5,668.41	100.0000 %	1,309,402.71	94.8052 %
Oct	-5,668.41	1,235,713.38	-5,668.41	100.0000 %	1,303,734.30	94.7826 %
Nov	-5,668.41	1,230,044.97	-5,668.41	100.0000 %	1,298,065.89	94.7598 %
Dec	-5,668.41	1,224,376.56	-5,668.41	100.0000 %	1,292,397.48	94.7368 %

Account: 0 184.1 - TRANSPORTATION EXP-CLEARING

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-307.29	1,247.34	-864.23	35.5565 %	-764.60	-163.1363 %
Feb	0.00	1,247.34	60.84	0.0000 %	-703.76	-177.2394 %
Mar	0.00	1,247.34	-60.84	0.0000 %	-764.60	-163.1363 %
Apr	0.00	1,247.34	0.01	0.0000 %	-764.59	-163.1384 %
May	-0.06	1,247.28	-0.01	600.0000 %	-764.60	-163.1284 %
Jun	6.87	1,254.15	397.44	1.7286 %	-367.16	-341.5813 %
Jul	-1,254.15	0.00	0.00	0.0000 %	-367.16	0.0000 %
Aug	2,978.45	2,978.45	-20.00	-14,892.2500 %	-387.16	-769.3073 %
Sep	-9,925.42	-6,946.97	0.00	0.0000 %	-387.16	1,794.3408 %
Oct	3,929.35	-3,017.62	1,103.33	356.1355 %	716.17	-421.3553 %
Nov	-5,229.88	-8,247.50	0.00	0.0000 %	716.17	-1,151.6120 %
Dec	0.00	-8,247.50	838.46	0.0000 %	1,554.63	-530.5121 %

Account: 0 184.11 - PRTCC VEHICLE MAINTENANCE WORK

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-341.99	2,372.47	-6,495.35	5.2652 %	759.57	312.3438 %
Feb	-2,880.37	-507.90	-2,284.77	126.0683 %	-1,525.20	33.3006 %
Mar	0.00	-507.90	9,526.33	0.0000 %	8,001.13	-6.3479 %
Apr	0.00	-507.90	-13,043.29	0.0000 %	-5,042.16	10.0731 %
May	-146.40	-654.30	1,934.89	-7.5663 %	-3,107.27	21.0571 %
Jun	659.51	5.21	4,596.24	14.3489 %	1,488.97	0.3499 %
Jul	3,437.78	3,442.99	-7,330.48	-46.8971 %	-5,841.51	-58.9401 %
Aug	-4,460.29	-1,017.30	-3,696.27	120.6700 %	-9,537.78	10.6660 %
Sep	-448.63	-1,465.93	4,118.05	-10.8942 %	-5,419.73	27.0480 %
Oct	4,870.28	3,404.35	-5,258.30	-92.6208 %	-10,678.03	-31.8818 %
Nov	-848.52	2,555.83	0.00	0.0000 %	-10,678.03	-23.9354 %
Dec	-2,555.83	0.00	13,392.49	-19.0841 %	2,714.46	0.0000 %

Account: 0 184.12 - SCCLTC VEHICLE MAINTENANCE WORK

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-7,515.40	-1,754.96	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	-1,754.96	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	-1,754.96	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	-1,754.96	0.00	0.0000 %	0.00	0.0000 %
May	0.00	-1,754.96	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	-1,754.96	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	-1,754.96	0.00	0.0000 %	0.00	0.0000 %
Aug	4,505.27	2,750.31	0.00	0.0000 %	0.00	0.0000 %
Sep	-4,964.06	-2,213.75	0.00	0.0000 %	0.00	0.0000 %
Oct	-712.62	-2,926.37	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	-2,926.37	0.00	0.0000 %	0.00	0.0000 %
Dec	11,414.06	8,487.69	5,760.44	198.1456 %	5,760.44	147.3445 %

Account: 0 184.2 - RETIREMENT BENEFITS-CLEARING

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	1,751.90	1,751.90	0.00	0.0000 %	0.00	0.0000 %
Feb	-1,751.90	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	-5,255.79	-5,255.79	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	-5,255.79	0.00	0.0000 %	0.00	0.0000 %
Sep	1,751.93	-3,503.86	0.00	0.0000 %	0.00	0.0000 %
Oct	4,889.20	1,385.34	0.00	0.0000 %	0.00	0.0000 %
Nov	1,751.93	3,137.27	0.00	0.0000 %	0.00	0.0000 %
Dec	-3,137.27	0.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 184.21 - PENDING CASH - US PAYMENTS

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	3,833.00	-3,278.00	-10,867.00	-35.2719 %	-10,867.00	30.1647 %
Feb	3,278.00	0.00	10,867.00	30.1647 %	0.00	0.0000 %
Mar	-4,625.00	-4,625.00	0.00	0.0000 %	0.00	0.0000 %
Apr	2,521.00	-2,104.00	0.00	0.0000 %	0.00	0.0000 %
May	2,104.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	-1,297.00	-1,297.00	0.00	0.0000 %	0.00	0.0000 %
Jul	1,297.00	0.00	-2,888.00	-44.9100 %	-2,888.00	0.0000 %
Aug	0.00	0.00	2,888.00	0.0000 %	0.00	0.0000 %
Sep	-1,755.00	-1,755.00	0.00	0.0000 %	0.00	0.0000 %
Oct	1,755.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Dec	-3,899.00	-3,899.00	-7,111.00	54.8305 %	-7,111.00	54.8305 %

Account: 0 184.22 - MEDICAL BENEFITS - CLEARING

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-21,808.78	-22,161.38	0.00	0.0000 %	508.61	-4,357.2443 %
Feb	25,185.59	3,024.21	-328.32	-7,671.0496 %	180.29	1,677.4142 %
Mar	-2,722.42	301.79	-175.54	1,550.8830 %	4.75	6,353.4737 %
Apr	703.07	1,004.86	-4.75	-14,801.4737 %	0.00	0.0000 %
May	-886.36	118.50	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	118.50	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	118.50	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	118.50	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	118.50	0.00	0.0000 %	0.00	0.0000 %
Oct	1,517.31	1,635.81	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	1,635.81	0.00	0.0000 %	0.00	0.0000 %
Dec	-1,517.31	118.50	-352.60	430.3205 %	-352.60	-33.6075 %

Account: 0 184.23 - 401K BENEFITS - CLEARING

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	2,456.50	2,456.50	2,208.40	111.2344 %	2,329.00	105.4745 %
Feb	-1,228.25	1,228.25	-1,164.50	105.4745 %	1,164.50	105.4745 %
Mar	-1,228.25	0.00	-1,164.50	105.4745 %	0.00	0.0000 %
Apr	2,456.50	2,456.50	2,329.00	105.4745 %	2,329.00	105.4745 %
May	-1,228.25	1,228.25	-1,164.50	105.4745 %	1,164.50	105.4745 %
Jun	-1,228.25	0.00	-1,164.50	105.4745 %	0.00	0.0000 %
Jul	2,456.50	2,456.50	2,329.00	105.4745 %	2,329.00	105.4745 %
Aug	-1,228.25	1,228.25	-1,164.50	105.4745 %	1,164.50	105.4745 %
Sep	-1,228.25	0.00	-1,164.50	105.4745 %	0.00	0.0000 %
Oct	2,456.50	2,456.50	2,329.00	105.4745 %	2,329.00	105.4745 %
Nov	-1,228.25	1,228.25	-1,164.50	105.4745 %	1,164.50	105.4745 %
Dec	-1,228.25	0.00	-1,164.50	105.4745 %	0.00	0.0000 %

Account: 0 184.24 - LIFE BENEFITS - CLEARING

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	20.41	20.41	0.00	0.0000 %	0.00	0.0000 %
Feb	33.37	53.78	0.00	0.0000 %	0.00	0.0000 %
Mar	-53.78	0.00	-36.63	146.8195 %	-36.63	0.0000 %
Apr	-68.03	-68.03	8.74	-778.3753 %	-27.89	243.9226 %
May	68.03	0.00	27.89	243.9226 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	-69.99	-69.99	0.00	0.0000 %	0.00	0.0000 %
Aug	-14.26	-84.25	0.00	0.0000 %	0.00	0.0000 %
Sep	37.59	-46.66	0.00	0.0000 %	0.00	0.0000 %
Oct	77.11	30.45	-27.89	-276.4790 %	-27.89	-109.1789 %
Nov	-3.56	26.89	27.89	-12.7644 %	0.00	0.0000 %
Dec	-71.61	-44.72	0.00	0.0000 %	0.00	0.0000 %

Account: 0 184.25 - FASB106 BENEFITS - CLEARING

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 184.26 - OTHER BENEFITS - CLEARING

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 184.27 - PREPAY RETIREMENT - CLEARING

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 184.28 - LTD INSURANCE - CLEARING

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	34.81	34.81	0.00	0.0000 %	0.00	0.0000 %
Feb	56.53	91.34	0.00	0.0000 %	0.00	0.0000 %
Mar	-91.34	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	34.58	0.0000 %	34.58	0.0000 %
Aug	-20.78	-20.78	-34.58	60.0925 %	0.00	0.0000 %
Sep	20.78	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	91.34	91.34	0.00	0.0000 %	0.00	0.0000 %
Nov	-45.67	45.67	0.00	0.0000 %	0.00	0.0000 %
Dec	-45.67	0.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 184.29 - STD INSURANCE - CLEARING

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	27.97	27.97	0.00	0.0000 %	0.00	0.0000 %
Feb	45.43	73.40	0.00	0.0000 %	0.00	0.0000 %
Mar	-73.40	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	-16.70	-16.70	0.00	0.0000 %	0.00	0.0000 %
Sep	16.70	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	73.40	73.40	0.00	0.0000 %	0.00	0.0000 %
Nov	-36.70	36.70	0.00	0.0000 %	0.00	0.0000 %
Dec	-36.70	0.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 184.3 - CLEARING ACCT-CONSUMER MTD END

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-106,532.36	-112,462.85	7,154.33	-1,489.0613 %	-5,707.20	1,970.5433 %
Feb	105,973.26	-6,489.59	-7,261.95	-1,459.2948 %	-12,969.15	50.0387 %
Mar	-21,934.60	-28,424.19	7,932.11	-276.5292 %	-5,037.04	564.3034 %
Apr	7,965.89	-20,458.30	-6,745.79	-118.0868 %	-11,782.83	173.6281 %
May	7,610.85	-12,847.45	-382.54	-1,989.5566 %	-12,165.37	105.6067 %
Jun	2,788.40	-10,059.05	-1,436.13	-194.1607 %	-13,601.50	73.9554 %
Jul	-7,309.39	-17,368.44	2,261.97	-323.1427 %	-11,339.53	153.1672 %
Aug	5,694.88	-11,673.56	880.65	646.6678 %	-10,458.88	111.6139 %
Sep	-8,636.58	-20,310.14	-5,395.19	160.0793 %	-15,854.07	128.1068 %
Oct	11,955.93	-8,354.21	8,434.45	141.7512 %	-7,419.62	112.5962 %
Nov	-12,079.40	-20,433.61	-322.87	3,741.2581 %	-7,742.49	263.9152 %
Dec	11,091.24	-9,342.37	1,812.00	612.0993 %	-5,930.49	157.5312 %

Account: 0 184.31 - CLEARING NEW CONSUMER RATES

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 186.0 - MISC DEF. DR. PSC 2000-373 DEPR.

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-39,231.00	1,804,632.30	-39,231.00	100.0000 %	2,275,404.30	79.3104 %
Feb	-39,231.00	1,765,401.30	-39,231.00	100.0000 %	2,236,173.30	78.9474 %
Mar	-39,231.00	1,726,170.30	-39,231.00	100.0000 %	2,196,942.30	78.5715 %
Apr	-39,231.00	1,686,939.30	-39,231.00	100.0000 %	2,157,711.30	78.1819 %
May	-39,231.00	1,647,708.30	-39,231.00	100.0000 %	2,118,480.30	77.7778 %
Jun	-39,231.00	1,608,477.30	-39,231.00	100.0000 %	2,079,249.30	77.3586 %
Jul	-39,231.00	1,569,246.30	-39,231.00	100.0000 %	2,040,018.30	76.9231 %
Aug	-39,231.00	1,530,015.30	-39,231.00	100.0000 %	2,000,787.30	76.4707 %
Sep	-39,231.00	1,490,784.30	-39,231.00	100.0000 %	1,961,556.30	76.0001 %
Oct	-39,231.00	1,451,553.30	-39,231.00	100.0000 %	1,922,325.30	75.5103 %
Nov	-39,231.00	1,412,322.30	-39,231.00	100.0000 %	1,883,094.30	75.0001 %
Dec	-39,231.00	1,373,091.30	-39,231.00	100.0000 %	1,843,863.30	74.4682 %

Account: 0 186.22 - RETIREMENT PREPAYMENT-MISC DEFER DEBITS

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-34,808.85	2,610,663.75	-34,808.85	100.0000 %	3,028,369.95	86.2069 %
Feb	-34,808.85	2,575,854.90	-34,808.85	100.0000 %	2,993,561.10	86.0465 %
Mar	-34,808.85	2,541,046.05	-34,808.85	100.0000 %	2,958,752.25	85.8824 %
Apr	-34,808.85	2,506,237.20	-34,808.85	100.0000 %	2,923,943.40	85.7143 %
May	-34,808.85	2,471,428.35	-34,808.85	100.0000 %	2,889,134.55	85.5422 %
Jun	-34,808.85	2,436,619.50	-34,808.85	100.0000 %	2,854,325.70	85.3659 %
Jul	-34,808.85	2,401,810.65	-34,808.85	100.0000 %	2,819,516.85	85.1852 %
Aug	-34,808.85	2,367,001.80	-34,808.85	100.0000 %	2,784,708.00	85.0000 %
Sep	-34,808.85	2,332,192.95	-34,808.85	100.0000 %	2,749,899.15	84.8101 %
Oct	-34,808.85	2,297,384.10	-34,808.85	100.0000 %	2,715,090.30	84.6154 %
Nov	-34,808.85	2,262,575.25	-34,808.85	100.0000 %	2,680,281.45	84.4156 %
Dec	-34,808.85	2,227,766.40	-34,808.85	100.0000 %	2,645,472.60	84.2105 %

Account: 0 200.1 - MEMBERSHIPS

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	1,735.00	-954,165.00	-235.00	-738.2979 %	-945,475.00	100.9191 %
Feb	-1,850.00	-956,015.00	-1,455.00	127.1478 %	-946,930.00	100.9594 %
Mar	-1,185.00	-957,200.00	-1,805.00	65.6510 %	-948,735.00	100.8922 %
Apr	520.00	-956,680.00	785.00	66.2420 %	-947,950.00	100.9209 %
May	-375.00	-957,055.00	1,095.00	-34.2466 %	-946,855.00	101.0773 %
Jun	-130.00	-957,185.00	-2,355.00	5.5202 %	-949,210.00	100.8402 %
Jul	-385.00	-957,570.00	-625.00	61.6000 %	-949,835.00	100.8144 %
Aug	-605.00	-958,175.00	-1,355.00	44.6494 %	-951,190.00	100.7343 %
Sep	355.00	-957,820.00	-1,085.00	-32.7189 %	-952,275.00	100.5823 %
Oct	-495.00	-958,315.00	-670.00	73.8806 %	-952,945.00	100.5635 %
Nov	-445.00	-958,760.00	-1,535.00	28.9902 %	-954,480.00	100.4484 %
Dec	2,195.00	-956,565.00	-1,420.00	-154.5775 %	-955,900.00	100.0696 %

Account: 0 201.1 - PATRONS CAPITAL CREDITS

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	52,463.45	-125,088,355.63	80,921.80	64.8323 %	-121,007,040.78	103.3728 %
Feb	-4,156,435.89	-129,244,791.52	-4,991,786.13	83.2655 %	-125,998,826.91	102.5762 %
Mar	87,316.06	-129,157,475.46	105,564.44	82.7135 %	-125,893,262.47	102.5928 %
Apr	73,261.56	-129,084,213.90	153,482.88	47.7327 %	-125,739,779.59	102.6598 %
May	56,653.84	-129,027,560.06	61,562.01	92.0273 %	-125,678,217.58	102.6650 %
Jun	74,036.36	-128,953,523.70	109,817.72	67.4175 %	-125,568,399.86	102.6958 %
Jul	63,685.39	-128,889,838.31	69,920.25	91.0829 %	-125,498,479.61	102.7023 %
Aug	70,815.93	-128,819,022.38	48,017.87	147.4783 %	-125,450,461.74	102.6852 %
Sep	101,418.74	-128,717,603.64	84,830.72	119.5543 %	-125,365,631.02	102.6738 %
Oct	59,809.75	-128,657,793.89	73,370.84	81.5171 %	-125,292,260.18	102.6861 %
Nov	84,685.81	-128,573,108.08	56,223.80	150.6227 %	-125,236,036.38	102.6646 %
Dec	36,341.06	-128,536,767.02	95,217.30	38.1664 %	-125,140,819.08	102.7137 %

Account: 0 201.2 - PATRONAGE CAPITAL ASSIGNABLE

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	-4,210,235.78	0.00	0.0000 %	-5,000,372.85	84.1984 %
Feb	4,210,235.53	-0.25	5,000,373.73	84.1984 %	0.88	-28.4091 %
Mar	0.00	-0.25	0.00	0.0000 %	0.88	-28.4091 %
Apr	0.00	-0.25	0.00	0.0000 %	0.88	-28.4091 %
May	0.00	-0.25	0.00	0.0000 %	0.88	-28.4091 %
Jun	0.00	-0.25	0.00	0.0000 %	0.88	-28.4091 %
Jul	0.00	-0.25	0.00	0.0000 %	0.88	-28.4091 %
Aug	0.00	-0.25	0.00	0.0000 %	0.88	-28.4091 %
Sep	0.00	-0.25	0.00	0.0000 %	0.88	-28.4091 %
Oct	0.00	-0.25	0.00	0.0000 %	0.88	-28.4091 %
Nov	0.00	-0.25	0.00	0.0000 %	0.88	-28.4091 %
Dec	1,600,254.43	1,600,254.18	-4,210,236.66	-38.0087 %	-4,210,235.78	-38.0087 %

Account: 0 201.3 - LOSS OF MARGINS-PATRONS CAP CRED

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	2,590,040.29	0.00	0.0000 %	3,246,827.18	79.7714 %
Feb	842,761.09	3,432,801.38	356,454.08	236.4291 %	3,603,281.26	95.2688 %
Mar	0.00	3,432,801.38	0.00	0.0000 %	3,603,281.26	95.2688 %
Apr	0.00	3,432,801.38	0.00	0.0000 %	3,603,281.26	95.2688 %
May	0.00	3,432,801.38	0.00	0.0000 %	3,603,281.26	95.2688 %
Jun	0.00	3,432,801.38	0.00	0.0000 %	3,603,281.26	95.2688 %
Jul	0.00	3,432,801.38	0.00	0.0000 %	3,603,281.26	95.2688 %
Aug	0.00	3,432,801.38	0.00	0.0000 %	3,603,281.26	95.2688 %
Sep	0.00	3,432,801.38	0.00	0.0000 %	3,603,281.26	95.2688 %
Oct	0.00	3,432,801.38	0.00	0.0000 %	3,603,281.26	95.2688 %
Nov	0.00	3,432,801.38	0.00	0.0000 %	3,603,281.26	95.2688 %
Dec	-982,244.42	2,450,556.96	-1,013,240.97	96.9409 %	2,590,040.29	94.6146 %

Account: 0 208.0 - DONATED CAPITAL

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-697.75	-736,987.14	-1,107.98	62.9750 %	-705,963.90	104.3945 %
Feb	0.00	-736,987.14	-1,442.76	0.0000 %	-707,406.66	104.1815 %
Mar	-2,552.21	-739,539.35	-1,763.96	144.6864 %	-709,170.62	104.2823 %
Apr	-2,054.17	-741,593.52	-2,583.16	79.5216 %	-711,753.78	104.1924 %
May	-1,226.13	-742,819.65	-1,967.22	62.3281 %	-713,721.00	104.0770 %
Jun	-1,049.47	-743,869.12	-1,589.61	66.0206 %	-715,310.61	103.9925 %
Jul	-1,313.63	-745,182.75	-999.36	131.4471 %	-716,309.97	104.0308 %
Aug	-141.74	-745,324.49	-1,202.70	11.7852 %	-717,512.67	103.8761 %
Sep	-2,646.16	-747,970.65	-1,097.46	241.1168 %	-718,610.13	104.0857 %
Oct	-681.09	-748,651.74	-1,402.81	48.5518 %	-720,012.94	103.9775 %
Nov	-1,988.09	-750,639.83	-988.93	201.0345 %	-721,001.87	104.1107 %
Dec	-7,060.39	-757,700.22	-15,287.52	46.1840 %	-736,289.39	102.9079 %

Account: 0 215.0 - APPROPRIATED MARGINS

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	814.00	-175,717.84	-4,048.00	-20.1087 %	445,356.16	-39.4556 %
Feb	814.00	-174,903.84	-4,048.00	-20.1087 %	441,308.16	-39.6330 %
Mar	814.00	-174,089.84	-4,048.00	-20.1087 %	437,260.16	-39.8138 %
Apr	814.00	-173,275.84	-4,048.00	-20.1087 %	433,212.16	-39.9979 %
May	814.00	-172,461.84	-4,048.00	-20.1087 %	429,164.16	-40.1855 %
Jun	814.00	-171,647.84	-4,048.00	-20.1087 %	425,116.16	-40.3767 %
Jul	814.00	-170,833.84	-4,048.00	-20.1087 %	421,068.16	-40.5715 %
Aug	814.00	-170,019.84	-4,048.00	-20.1087 %	417,020.16	-40.7702 %
Sep	814.00	-169,205.84	-4,048.00	-20.1087 %	412,972.16	-40.9727 %
Oct	814.00	-168,391.84	-591,132.00	-0.1377 %	-178,159.84	94.5173 %
Nov	814.00	-167,577.84	814.00	100.0000 %	-177,345.84	94.4921 %
Dec	814.00	-166,763.84	814.00	100.0000 %	-176,531.84	94.4667 %

Account: 0 216.1 - UNAPPROP UNDISTRIB SUBSID EARNIN

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	-2,521,681.30	0.00	0.0000 %	-2,165,227.22	116.4627 %
Feb	-842,761.09	-3,364,442.39	-356,454.08	236.4291 %	-2,521,681.30	133.4206 %
Mar	0.00	-3,364,442.39	0.00	0.0000 %	-2,521,681.30	133.4206 %
Apr	0.00	-3,364,442.39	0.00	0.0000 %	-2,521,681.30	133.4206 %
May	0.00	-3,364,442.39	0.00	0.0000 %	-2,521,681.30	133.4206 %
Jun	0.00	-3,364,442.39	0.00	0.0000 %	-2,521,681.30	133.4206 %
Jul	0.00	-3,364,442.39	0.00	0.0000 %	-2,521,681.30	133.4206 %
Aug	0.00	-3,364,442.39	0.00	0.0000 %	-2,521,681.30	133.4206 %
Sep	0.00	-3,364,442.39	0.00	0.0000 %	-2,521,681.30	133.4206 %
Oct	0.00	-3,364,442.39	0.00	0.0000 %	-2,521,681.30	133.4206 %
Nov	0.00	-3,364,442.39	0.00	0.0000 %	-2,521,681.30	133.4206 %
Dec	0.00	-3,364,442.39	0.00	0.0000 %	-2,521,681.30	133.4206 %

Account: 0 217.0 - RETIRED CAPITAL CREDITS - GAIN

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	956.94	-3,617,358.42	446.47	214.3347 %	-3,630,338.15	99.6425 %
Feb	395.81	-3,616,962.61	145.65	271.7542 %	-3,630,192.50	99.6356 %
Mar	918.19	-3,616,044.42	2,642.08	34.7525 %	-3,627,550.42	99.6828 %
Apr	670.72	-3,615,373.70	2,169.27	30.9192 %	-3,625,381.15	99.7240 %
May	707.49	-3,614,666.21	533.50	132.6129 %	-3,624,847.65	99.7191 %
Jun	1,508.76	-3,613,157.45	856.39	176.1767 %	-3,623,991.26	99.7011 %
Jul	893.56	-3,612,263.89	610.72	146.3125 %	-3,623,380.54	99.6932 %
Aug	1,195.34	-3,611,068.55	759.35	157.4162 %	-3,622,621.19	99.6811 %
Sep	1,187.77	-3,609,880.78	413.29	287.3938 %	-3,622,207.90	99.6597 %
Oct	260.60	-3,609,620.18	1,725.51	15.1028 %	-3,620,482.39	99.7000 %
Nov	917.19	-3,608,702.99	591.89	154.9595 %	-3,619,890.50	99.6909 %
Dec	292.78	-3,608,410.21	1,575.14	18.5876 %	-3,618,315.36	99.7262 %

Account: 0 217.1 - RETIRED NO CHK-RETIRED CAP CREDI

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	18.35	-75,884.13	24.12	76.0779 %	-76,159.26	99.6387 %
Feb	5.68	-75,878.45	0.00	0.0000 %	-76,159.26	99.6313 %
Mar	23.47	-75,854.98	34.48	68.0684 %	-76,124.78	99.6456 %
Apr	26.73	-75,828.25	47.41	56.3805 %	-76,077.37	99.6725 %
May	4.69	-75,823.56	10.67	43.9550 %	-76,066.70	99.6804 %
Jun	20.41	-75,803.15	24.25	84.1649 %	-76,042.45	99.6853 %
Jul	19.36	-75,783.79	51.70	37.4468 %	-75,990.75	99.7277 %
Aug	23.60	-75,760.19	8.99	262.5139 %	-75,981.76	99.7084 %
Sep	31.12	-75,729.07	37.94	82.0242 %	-75,943.82	99.7172 %
Oct	14.38	-75,714.69	11.04	130.2536 %	-75,932.78	99.7128 %
Nov	13.74	-75,700.95	10.27	133.7877 %	-75,922.51	99.7082 %
Dec	0.00	-75,700.95	20.03	0.0000 %	-75,902.48	99.7345 %

Account: 0 223.0 - ADVANCES FROM ASSOC COMPANIES

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	5,000,000.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Nov	-1,000,000.00	-1,000,000.00	0.00	0.0000 %	0.00	0.0000 %
Dec	-5,000,000.00	-6,000,000.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 224.12 - OTHER LONG TERM DEBT - C F C

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	-5,114,099.07	0.00	0.0000 %	-5,827,985.13	87.7507 %
Feb	185,733.59	-4,928,365.48	174,206.40	106.6170 %	-5,653,778.73	87.1694 %
Mar	0.00	-4,928,365.48	0.00	0.0000 %	-5,653,778.73	87.1694 %
Apr	0.00	-4,928,365.48	0.00	0.0000 %	-5,653,778.73	87.1694 %
May	150,474.73	-4,777,890.75	177,019.36	85.0047 %	-5,476,759.37	87.2394 %
Jun	0.00	-4,777,890.75	0.00	0.0000 %	-5,476,759.37	87.2394 %
Jul	0.00	-4,777,890.75	0.00	0.0000 %	-5,476,759.37	87.2394 %
Aug	152,929.54	-4,624,961.21	179,877.83	85.0186 %	-5,296,881.54	87.3148 %
Sep	0.00	-4,624,961.21	0.00	0.0000 %	-5,296,881.54	87.3148 %
Oct	0.00	-4,624,961.21	0.00	0.0000 %	-5,296,881.54	87.3148 %
Nov	155,424.43	-4,469,536.78	182,782.47	85.0325 %	-5,114,099.07	87.3964 %
Dec	0.00	-4,469,536.78	0.00	0.0000 %	-5,114,099.07	87.3964 %

Account: 0 224.16 - RUS ECO DEV NOTES EXECUTED-LTD

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	9,259.26	-416,666.62	1,879,629.62	0.4926 %	-527,777.74	78.9474 %
Feb	9,259.26	-407,407.36	9,259.26	100.0000 %	-518,518.48	78.5714 %
Mar	9,259.26	-398,148.10	9,259.26	100.0000 %	-509,259.22	78.1818 %
Apr	9,259.26	-388,888.84	9,259.26	100.0000 %	-499,999.96	77.7778 %
May	9,259.26	-379,629.58	9,259.26	100.0000 %	-490,740.70	77.3585 %
Jun	9,259.26	-370,370.32	9,259.26	100.0000 %	-481,481.44	76.9231 %
Jul	9,259.26	-361,111.06	9,259.26	100.0000 %	-472,222.18	76.4706 %
Aug	9,259.26	-351,851.80	9,259.26	100.0000 %	-462,962.92	76.0000 %
Sep	9,259.26	-342,592.54	9,259.26	100.0000 %	-453,703.66	75.5102 %
Oct	9,259.26	-333,333.28	9,259.26	100.0000 %	-444,444.40	75.0000 %
Nov	9,259.26	-324,074.02	9,259.26	100.0000 %	-435,185.14	74.4681 %
Dec	9,259.26	-314,814.76	9,259.26	100.0000 %	-425,925.88	73.9130 %

General Ledger Comparison

Account: 0 224.2 - FEDERAL FINANCING BANK-LTD

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	-116,164,163.66	-10,000,000.00	0.0000 %	-106,246,830.10	109.3342 %
Feb	0.00	-116,164,163.66	0.00	0.0000 %	-106,246,830.10	109.3342 %
Mar	1,106,694.49	-115,057,469.17	979,299.78	113.0088 %	-105,267,530.32	109.3001 %
Apr	0.00	-115,057,469.17	0.00	0.0000 %	-105,267,530.32	109.3001 %
May	0.00	-115,057,469.17	0.00	0.0000 %	-105,267,530.32	109.3001 %
Jun	1,081,835.90	-113,975,633.27	1,025,065.55	105.5382 %	-104,242,464.77	109.3370 %
Jul	0.00	-113,975,633.27	-13,900,000.00	0.0000 %	-118,142,464.77	96.4730 %
Aug	0.00	-113,975,633.27	0.00	0.0000 %	-118,142,464.77	96.4730 %
Sep	1,065,121.97	-112,910,511.30	996,073.97	106.9320 %	-117,146,390.80	96.3841 %
Oct	0.00	-112,910,511.30	0.00	0.0000 %	-117,146,390.80	96.3841 %
Nov	0.00	-112,910,511.30	0.00	0.0000 %	-117,146,390.80	96.3841 %
Dec	1,087,208.97	-111,823,302.33	982,227.14	110.6881 %	-116,164,163.66	96.2632 %

Account: 0 224.25 - OTHER LONG TERM DEBT - COBANK

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	135,848.90	-18,167,349.69	131,033.00	103.6753 %	-19,783,869.39	91.8291 %
Feb	136,254.80	-18,031,094.89	131,424.50	103.6753 %	-19,652,444.89	91.7499 %
Mar	141,875.90	-17,889,218.99	137,500.10	103.1824 %	-19,514,944.79	91.6693 %
Apr	137,085.90	-17,752,133.09	132,228.10	103.6738 %	-19,382,716.69	91.5874 %
May	139,206.60	-17,612,926.49	134,491.50	103.5059 %	-19,248,225.19	91.5042 %
Jun	137,911.50	-17,475,014.99	133,025.10	103.6733 %	-19,115,200.09	91.4195 %
Jul	140,007.90	-17,335,007.09	135,265.10	103.5063 %	-18,979,934.99	91.3333 %
Aug	138,741.90	-17,196,265.19	133,826.80	103.6727 %	-18,846,108.19	91.2457 %
Sep	139,156.50	-17,057,108.69	134,226.60	103.6728 %	-18,711,881.59	91.1566 %
Oct	141,216.40	-16,915,892.29	136,431.30	103.5073 %	-18,575,450.29	91.0659 %
Nov	139,994.20	-16,775,898.09	135,035.40	103.6722 %	-18,440,414.89	90.9735 %
Dec	142,029.50	-16,633,868.59	137,216.30	103.5077 %	-18,303,198.59	90.8796 %

Account: 0 224.3 - LONG TERM DEBT - R U S

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Dec	-42,000,000.00	-42,000,000.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 224.4 - R U S NOTES EXECUTED

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	13,900,000.00	0.0000 %	13,900,000.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	13,900,000.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	13,900,000.00	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	13,900,000.00	0.0000 %
Nov	0.00	0.00	-13,900,000.00	0.0000 %	0.00	0.0000 %
Dec	42,000,000.00	42,000,000.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 224.6 - RUS LTD-DEBIT-ADVANCE PYMT UNAPP

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	113,910.30	0.00	0.0000 %	112,683.36	101.0888 %
Feb	0.00	113,910.30	0.00	0.0000 %	112,683.36	101.0888 %
Mar	1,137.54	115,047.84	25.01	4,548.3407 %	112,708.37	102.0757 %
Apr	0.00	115,047.84	0.00	0.0000 %	112,708.37	102.0757 %
May	0.00	115,047.84	0.00	0.0000 %	112,708.37	102.0757 %
Jun	1,161.67	116,209.51	25.29	4,593.3966 %	112,733.66	103.0832 %
Jul	0.00	116,209.51	0.00	0.0000 %	112,733.66	103.0832 %
Aug	0.00	116,209.51	0.00	0.0000 %	112,733.66	103.0832 %
Sep	1,186.29	117,395.80	25.57	4,639.3821 %	112,759.23	104.1119 %
Oct	0.00	117,395.80	0.00	0.0000 %	112,759.23	104.1119 %
Nov	0.00	117,395.80	0.00	0.0000 %	112,759.23	104.1119 %
Dec	1,615.62	119,011.42	1,151.07	140.3581 %	113,910.30	104.4782 %

Account: 0 228.3 - ACCUM PROV-PENSIONS & BENEFITS

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-19,676.18	-9,027,441.22	-14,763.30	133.2777 %	-9,502,317.26	95.0025 %
Feb	-6,237.42	-9,033,678.64	-9,151.58	68.1568 %	-9,511,468.84	94.9767 %
Mar	-12,565.15	-9,046,243.79	-11,540.46	108.8791 %	-9,523,009.30	94.9935 %
Apr	-13,169.38	-9,059,413.17	-14,092.40	93.4502 %	-9,537,101.70	94.9913 %
May	-14,389.61	-9,073,802.78	-17,805.72	80.8145 %	-9,554,907.42	94.9648 %
Jun	-12,694.71	-9,086,497.49	-14,581.74	87.0590 %	-9,569,489.16	94.9528 %
Jul	-13,156.38	-9,099,653.87	-15,079.35	87.2477 %	-9,584,568.51	94.9407 %
Aug	-13,156.38	-9,112,810.25	-14,941.32	88.0537 %	-9,599,509.83	94.9300 %
Sep	-13,162.88	-9,125,973.13	-14,941.32	88.0972 %	-9,614,451.15	94.9193 %
Oct	-12,558.65	-9,138,531.78	626,456.99	-2.0047 %	-8,987,994.16	101.6749 %
Nov	-14,169.89	-9,152,701.67	-7,790.90	181.8774 %	-8,995,785.06	101.7443 %
Dec	-13,442.53	-9,166,144.20	-11,979.98	112.2083 %	-9,007,765.04	101.7583 %

Account: 0 232.1 - ACCOUNTS PAYABLE - GENERAL

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	1,415,049.50	-11,861,180.66	-147,046.44	-962.3147 %	-11,228,769.80	105.6321 %
Feb	3,226,845.40	-8,634,335.26	2,049,390.59	157.4539 %	-9,179,379.21	94.0623 %
Mar	-121,590.70	-8,755,925.96	677,326.58	-17.9516 %	-8,502,052.63	102.9860 %
Apr	1,779,258.76	-6,976,667.20	1,652,823.49	107.6497 %	-6,849,229.14	101.8606 %
May	-754,315.49	-7,730,982.69	-204,533.36	368.7983 %	-7,053,762.50	109.6008 %
Jun	1,083,638.06	-6,647,344.63	-1,120,160.75	-96.7395 %	-8,173,923.25	81.3238 %
Jul	-2,237,901.51	-8,885,246.14	-1,288,708.89	173.6545 %	-9,462,632.14	93.8983 %
Aug	-776,231.14	-9,661,477.28	934,178.05	-83.0924 %	-8,528,454.09	113.2852 %
Sep	723,200.45	-8,938,276.83	1,496,578.53	48.3236 %	-7,031,875.56	127.1109 %
Oct	1,380,320.67	-7,557,956.16	-198,437.23	-695.5956 %	-7,230,312.79	104.5315 %
Nov	-1,870,765.23	-9,428,721.39	-2,086,257.05	89.6709 %	-9,316,569.84	101.2038 %
Dec	-1,342,143.74	-10,770,865.13	-3,959,660.32	33.8954 %	-13,276,230.16	81.1289 %

Account: 0 232.34 - ACCOUNTS PAYABLE - ACRE

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 232.35 - ACCTS PAYABLE-GARNISHED WAGES

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	629.18	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 232.36 - METLIFE INS-ACCTS PAYABLE

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	-14.46	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	43.30	0.0000 %	43.30	0.0000 %
Mar	24.20	24.20	0.00	0.0000 %	43.30	55.8891 %
Apr	-24.20	0.00	0.00	0.0000 %	43.30	0.0000 %
May	0.00	0.00	0.00	0.0000 %	43.30	0.0000 %
Jun	0.00	0.00	13.20	0.0000 %	56.50	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	56.50	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	56.50	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	56.50	0.0000 %
Oct	0.00	0.00	-56.50	0.0000 %	0.00	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 232.38 - MACED-AP-PRINCIPAL

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	3,053.43	-110,438.13	3,353.75	91.0452 %	-154,456.59	71.5011 %
Feb	3,061.04	-107,377.09	3,390.55	90.2815 %	-151,066.04	71.0796 %
Mar	3,052.06	-104,325.03	3,398.98	89.7934 %	-147,667.06	70.6488 %
Apr	3,059.61	-101,265.42	3,366.92	90.8727 %	-144,300.14	70.1769 %
May	3,067.75	-98,197.67	3,306.26	92.7861 %	-140,993.88	69.6468 %
Jun	2,960.59	-95,237.08	3,149.79	93.9933 %	-137,844.09	69.0904 %
Jul	2,929.82	-92,307.26	3,115.67	94.0350 %	-134,728.42	68.5136 %
Aug	3,984.18	-88,323.08	9,099.76	43.7834 %	-125,628.66	70.3049 %
Sep	3,134.21	-85,188.87	3,023.00	103.6788 %	-122,605.66	69.4820 %
Oct	2,736.40	-82,452.47	3,030.06	90.3084 %	-119,575.60	68.9543 %
Nov	2,743.32	-79,709.15	3,038.20	90.2943 %	-116,537.40	68.3979 %
Dec	2,687.03	-77,022.12	3,045.84	88.2197 %	-113,491.56	67.8659 %

Account: 0 232.39 - MACED-AP-INTEREST

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	7.55	264.21	8.39	89.9881 %	156.42	168.9106 %
Feb	7.61	271.82	8.37	90.9200 %	164.79	164.9493 %
Mar	7.48	279.30	8.49	88.1037 %	173.28	161.1842 %
Apr	12.11	291.41	8.33	145.3782 %	181.61	160.4592 %
May	9.27	300.68	12.46	74.3981 %	194.07	154.9338 %
Jun	76.61	377.29	-2.56	-2,992.5781 %	191.51	197.0080 %
Jul	76.72	454.01	6.89	1,113.4978 %	198.40	228.8357 %
Aug	7.94	461.95	28.81	27.5599 %	227.21	203.3141 %
Sep	6.93	468.88	7.04	98.4375 %	234.25	200.1622 %
Oct	-207.14	261.74	7.72	-2,683.1606 %	241.97	108.1704 %
Nov	6.80	268.54	7.31	93.0233 %	249.28	107.7263 %
Dec	6.61	275.15	7.38	89.5664 %	256.66	107.2041 %

Account: 0 232.51 - ACCOUNTS PAYABLE - RONALD MCDONALD DON

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-637.00	-1,899.00	0.00	0.0000 %	0.00	0.0000 %
Feb	-622.00	-2,521.00	0.00	0.0000 %	0.00	0.0000 %
Mar	-622.00	-3,143.00	0.00	0.0000 %	0.00	0.0000 %
Apr	-622.00	-3,765.00	0.00	0.0000 %	0.00	0.0000 %
May	-617.00	-4,382.00	0.00	0.0000 %	0.00	0.0000 %
Jun	-918.00	-5,300.00	0.00	0.0000 %	0.00	0.0000 %
Jul	4,448.72	-851.28	0.00	0.0000 %	0.00	0.0000 %
Aug	245.26	-606.02	0.00	0.0000 %	0.00	0.0000 %
Sep	-602.00	-1,208.02	0.00	0.0000 %	0.00	0.0000 %
Oct	-592.00	-1,800.02	0.00	0.0000 %	0.00	0.0000 %
Nov	-873.00	-2,673.02	-304.00	287.1711 %	-304.00	879.2829 %
Dec	-582.00	-3,255.02	-958.00	60.7516 %	-1,262.00	257.9255 %

Account: 0 232.91 - A/P-VISA

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-22,890.15	-67,597.37	-19,546.81	117.1043 %	-104,661.41	64.5867 %
Feb	304.11	-67,293.26	52,731.75	0.5767 %	-51,929.66	129.5854 %
Mar	-25,661.56	-92,954.82	-26,702.34	96.1023 %	-78,632.00	118.2150 %
Apr	35,916.75	-57,038.07	19,849.93	180.9414 %	-58,782.07	97.0331 %
May	-35,415.36	-92,453.43	-830.64	4,263.6232 %	-59,612.71	155.0901 %
Jun	-192.20	-92,645.63	-30,482.93	0.6305 %	-90,095.64	102.8303 %
Jul	27,086.06	-65,559.57	-20,957.38	-129.2435 %	-111,053.02	59.0345 %
Aug	1,768.43	-63,791.14	-8,067.11	-21.9215 %	-119,120.13	53.5519 %
Sep	-19,639.98	-83,431.12	38,979.47	-50.3854 %	-80,140.66	104.1059 %
Oct	-2,412.71	-85,843.83	22,126.45	-10.9042 %	-58,014.21	147.9704 %
Nov	-13,372.23	-99,216.06	15,392.03	-86.8776 %	-42,622.18	232.7804 %
Dec	53,603.35	-45,612.71	-2,085.04	-2,570.8548 %	-44,707.22	102.0254 %

Account: 0 234.52 - ROUNDUP PROGRAM-ACCTS PAYABLE

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-29.31	-2,415.77	-20.21	145.0272 %	-2,586.29	93.4068 %
Feb	44.29	-2,371.48	52.10	85.0096 %	-2,534.19	93.5794 %
Mar	-38.40	-2,409.88	-15.09	254.4732 %	-2,549.28	94.5318 %
Apr	-5.50	-2,415.38	-15.14	36.3276 %	-2,564.42	94.1882 %
May	62.88	-2,352.50	28.51	220.5542 %	-2,535.91	92.7675 %
Jun	-5.70	-2,358.20	65.54	-8.6970 %	-2,470.37	95.4594 %
Jul	-44.19	-2,402.39	-5.22	846.5517 %	-2,475.59	97.0431 %
Aug	-0.27	-2,402.66	18.37	-1.4698 %	-2,457.22	97.7796 %
Sep	3.77	-2,398.89	-28.57	-13.1957 %	-2,485.79	96.5041 %
Oct	-7.72	-2,406.61	36.31	-21.2614 %	-2,449.48	98.2498 %
Nov	-36.79	-2,443.40	-49.90	73.7275 %	-2,499.38	97.7602 %
Dec	9.58	-2,433.82	112.92	8.4839 %	-2,386.46	101.9845 %

Account: 0 235.0 - CONSUMER DEPOSITS

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	100,985.00	-1,415,509.81	-5,731.00	-1,762.0834 %	-1,235,141.99	114.6030 %
Feb	-67,335.00	-1,482,844.81	-40,950.00	164.4322 %	-1,276,091.99	116.2020 %
Mar	-13,855.00	-1,496,699.81	-103,610.00	13.3723 %	-1,379,701.99	108.4799 %
Apr	-1,250.34	-1,497,950.15	-18,849.95	6.6331 %	-1,398,551.94	107.1072 %
May	-4,557.00	-1,502,507.15	7,850.00	-58.0510 %	-1,390,701.94	108.0395 %
Jun	-22,170.00	-1,524,677.15	-21,350.00	103.8407 %	-1,412,051.94	107.9760 %
Jul	-10,252.00	-1,534,929.15	-28,439.87	36.0480 %	-1,440,491.81	106.5559 %
Aug	-6,735.00	-1,541,664.15	5,785.00	-116.4218 %	-1,434,706.81	107.4550 %
Sep	-11,015.00	-1,552,679.15	-28,610.00	38.5005 %	-1,463,316.81	106.1068 %
Oct	-12,525.00	-1,565,204.15	-18,443.00	67.9119 %	-1,481,759.81	105.6314 %
Nov	-18,733.10	-1,583,937.25	-18,270.00	102.5348 %	-1,500,029.81	105.5937 %
Dec	-3,634.73	-1,587,571.98	-16,465.00	22.0755 %	-1,516,494.81	104.6869 %

Account: 0 236.1 - ACCRUED PROPERTY TAX

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-45,373.62	-166,729.10	-155,521.00	29.1752 %	-156,617.88	106.4560 %
Feb	-162,801.75	-329,530.85	-155,521.00	104.6815 %	-312,138.88	105.5719 %
Mar	-162,979.22	-492,510.07	-154,492.99	105.4930 %	-466,631.87	105.5457 %
Apr	-163,823.00	-656,333.07	-155,521.00	105.3382 %	-622,152.87	105.4939 %
May	-163,823.00	-820,156.07	-155,521.00	105.3382 %	-777,673.87	105.4627 %
Jun	-163,823.00	-983,979.07	-155,521.00	105.3382 %	-933,194.87	105.4420 %
Jul	-163,823.00	-1,147,802.07	-155,521.00	105.3382 %	-1,088,715.87	105.4271 %
Aug	-163,823.00	-1,311,625.07	-155,521.00	105.3382 %	-1,244,236.87	105.4160 %
Sep	467,667.36	-843,957.71	453,103.58	103.2142 %	-791,133.29	106.6771 %
Oct	-163,823.00	-1,007,780.71	-13,287.52	1,232.9088 %	-804,420.81	125.2803 %
Nov	281,209.46	-726,571.25	495,417.61	56.7621 %	-309,003.20	235.1339 %
Dec	570,966.29	-155,604.96	187,647.72	304.2756 %	-121,355.48	128.2224 %

Account: 0 236.2 - ACCRUED F U T A

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 236.3 - ACCRUED F I C A

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 236.4 - ACCRUED S U T A

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 236.5 - ACCRUED SALES TAX

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	20,449.07	-45,522.59	-26,663.75	-76.6924 %	-71,030.35	64.0889 %
Feb	4,835.20	-40,687.39	20,325.87	23.7884 %	-50,704.48	80.2442 %
Mar	-23,626.28	-64,313.67	9,018.39	-261.9789 %	-41,686.09	154.2809 %
Apr	19,123.01	-45,190.66	-6,405.30	-298.5498 %	-48,091.39	93.9683 %
May	-11,069.56	-56,260.22	-11,558.80	95.7674 %	-59,650.19	94.3169 %
Jun	-4,799.09	-61,059.31	335.92	-1,428.6407 %	-59,314.27	102.9420 %
Jul	-8,605.35	-69,664.66	6,869.00	-125.2781 %	-52,445.27	132.8331 %
Aug	23,759.59	-45,905.07	-41.18	-57,696.9160 %	-52,486.45	87.4608 %
Sep	-3,936.47	-49,841.54	4,325.71	-91.0017 %	-48,160.74	103.4900 %
Oct	-10,200.81	-60,042.35	550.50	-1,853.0082 %	-47,610.24	126.1123 %
Nov	-1,614.36	-61,656.71	-13,887.34	11.6247 %	-61,497.58	100.2588 %
Dec	3,438.54	-58,218.17	-4,474.08	-76.8547 %	-65,971.66	88.2472 %

Account: 0 236.51 - ACCRUED MADISON CO SCHOOL TAX

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	89.01	-79.53	-46.09	-193.1222 %	-191.03	41.6322 %
Feb	17.35	-62.18	-22.51	-77.0769 %	-213.54	29.1187 %
Mar	-81.03	-143.21	59.71	-135.7059 %	-153.83	93.0963 %
Apr	9.34	-133.87	40.03	23.3325 %	-113.80	117.6362 %
May	34.33	-99.54	13.34	257.3463 %	-100.46	99.0842 %
Jun	1.72	-97.82	-11.23	-15.3161 %	-111.69	87.5817 %
Jul	-20.36	-118.18	-20.88	97.5096 %	-132.57	89.1454 %
Aug	-5.07	-123.25	1.86	-272.5806 %	-130.71	94.2927 %
Sep	20.86	-102.39	18.12	115.1214 %	-112.59	90.9406 %
Oct	10.14	-92.25	13.10	77.4046 %	-99.49	92.7229 %
Nov	-20.94	-113.19	-20.78	100.7700 %	-120.27	94.1132 %
Dec	-34.90	-148.09	-48.27	72.3016 %	-168.54	87.8664 %

Account: 0 236.52 - ACCRUED LONDON CITY TAX

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	1,949.16	-9,651.45	-1,975.59	-98.6622 %	-10,161.79	94.9779 %
Feb	1,407.24	-8,244.21	734.32	191.6385 %	-9,427.47	87.4488 %
Mar	-1,938.34	-10,182.55	1,028.43	-188.4756 %	-8,399.04	121.2347 %
Apr	732.37	-9,450.18	-324.87	-225.4348 %	-8,723.91	108.3251 %
May	-785.99	-10,236.17	-1,909.84	41.1548 %	-10,633.75	96.2611 %
Jun	-506.82	-10,742.99	-1,037.70	48.8407 %	-11,671.45	92.0450 %
Jul	-1,948.26	-12,691.25	-595.12	327.3726 %	-12,266.57	103.4621 %
Aug	1,584.31	-11,106.94	908.09	174.4662 %	-11,358.48	97.7854 %
Sep	1,667.75	-9,439.19	903.95	184.4958 %	-10,454.53	90.2880 %
Oct	101.61	-9,337.58	1,017.60	9.9853 %	-9,436.93	98.9472 %
Nov	-5,922.90	-15,260.48	-1,181.75	501.1974 %	-10,618.68	143.7135 %
Dec	5,359.76	-9,900.72	-981.93	-545.8393 %	-11,600.61	85.3465 %

Account: 0 236.53 - ACCRUED ESTILL COUNTY SCHOOL TAX

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	32,339.94	-25,932.67	-11,195.73	-288.8596 %	-54,487.26	47.5940 %
Feb	5,622.31	-20,310.36	-5,720.40	-98.2853 %	-60,207.66	33.7338 %
Mar	-23,517.81	-43,828.17	12,004.01	-195.9163 %	-48,203.65	90.9229 %
Apr	1,807.50	-42,020.67	8,494.40	21.2787 %	-39,709.25	105.8209 %
May	5,178.12	-36,842.55	1,924.71	269.0338 %	-37,784.54	97.5069 %
Jun	-1,009.35	-37,851.90	-3,629.37	27.8106 %	-41,413.91	91.3990 %
Jul	-6,309.17	-44,161.07	-5,261.02	119.9229 %	-46,674.93	94.6141 %
Aug	-2,196.04	-46,357.11	253.14	-867.5199 %	-46,421.79	99.8607 %
Sep	6,933.10	-39,424.01	5,350.11	129.5880 %	-41,071.68	95.9883 %
Oct	4,141.82	-35,282.19	3,189.61	129.8535 %	-37,882.07	93.1369 %
Nov	-2,799.75	-38,081.94	-6,606.88	42.3763 %	-44,488.95	85.5986 %
Dec	-11,184.38	-49,266.32	-13,783.66	81.1423 %	-58,272.61	84.5446 %

Account: 0 236.54 - ACCRUED LEE COUNTY SCHOOL TAX

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	22,672.43	-18,340.39	-6,408.00	-353.8145 %	-37,016.27	49.5468 %
Feb	3,758.31	-14,582.08	-3,286.39	-114.3598 %	-40,302.66	36.1814 %
Mar	-16,517.32	-31,099.40	6,556.84	-251.9098 %	-33,745.82	92.1578 %
Apr	833.50	-30,265.90	4,597.97	18.1276 %	-29,147.85	103.8358 %
May	2,554.25	-27,711.65	842.97	303.0060 %	-28,304.88	97.9041 %
Jun	-976.96	-28,688.61	-2,561.82	38.1354 %	-30,866.70	92.9436 %
Jul	-3,963.86	-32,652.47	-3,175.66	124.8200 %	-34,042.36	95.9172 %
Aug	-1,066.93	-33,719.40	196.92	-541.8089 %	-33,845.44	99.6276 %
Sep	4,722.15	-28,997.25	3,370.87	140.0870 %	-30,474.57	95.1523 %
Oct	2,246.40	-26,750.85	1,657.28	135.5474 %	-28,817.29	92.8292 %
Nov	-3,051.64	-29,802.49	-4,272.42	71.4265 %	-33,089.71	90.0657 %
Dec	-5,020.23	-34,822.72	-7,923.11	63.3619 %	-41,012.82	84.9069 %

Account: 0 236.56 - ACCRUED CLAY COUNTY SCHOOL TAX

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	56,849.07	-46,142.93	-15,957.96	-356.2427 %	-95,621.81	48.2557 %
Feb	9,381.73	-36,761.20	-8,710.25	-107.7091 %	-104,332.06	35.2348 %
Mar	-41,561.43	-78,322.63	17,730.20	-234.4104 %	-86,601.86	90.4399 %
Apr	3,127.84	-75,194.79	13,699.48	22.8318 %	-72,902.38	103.1445 %
May	7,479.03	-67,715.76	3,402.93	219.7821 %	-69,499.45	97.4335 %
Jun	-2,136.55	-69,852.31	-6,176.10	34.5938 %	-75,675.55	92.3050 %
Jul	-9,806.55	-79,658.86	-7,754.01	126.4707 %	-83,429.56	95.4804 %
Aug	-3,641.13	-83,299.99	-318.59	1,142.8890 %	-83,748.15	99.4649 %
Sep	11,653.98	-71,646.01	7,885.37	147.7924 %	-75,862.78	94.4416 %
Oct	6,457.85	-65,188.16	4,489.92	143.8300 %	-71,372.86	91.3347 %
Nov	-8,887.75	-74,075.91	-11,316.85	78.5355 %	-82,689.71	89.5830 %
Dec	-14,981.89	-89,057.80	-20,302.29	73.7941 %	-102,992.00	86.4706 %

Account: 0 236.57 - ACCRUED ROCKCASTLE CO SCHOOL TAX

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	46,738.29	-38,004.88	-18,035.37	-259.1479 %	-79,865.35	47.5862 %
Feb	8,105.78	-29,899.10	-9,645.90	-84.0334 %	-89,511.25	33.4026 %
Mar	-34,697.99	-64,597.09	18,580.91	-186.7400 %	-70,930.34	91.0712 %
Apr	3,239.35	-61,357.74	13,200.30	24.5400 %	-57,730.04	106.2839 %
May	8,674.38	-52,683.36	4,276.56	202.8355 %	-53,453.48	98.5593 %
Jun	-493.80	-53,177.16	-3,439.29	14.3576 %	-56,892.77	93.4691 %
Jul	-7,467.25	-60,644.41	-6,564.55	113.7511 %	-63,457.32	95.5672 %
Aug	-1,902.52	-62,546.93	738.41	-257.6509 %	-62,718.91	99.7258 %
Sep	9,040.94	-53,505.99	6,909.34	130.8510 %	-55,809.57	95.8724 %
Oct	3,661.45	-49,844.54	2,695.18	135.8518 %	-53,114.39	93.8438 %
Nov	-5,756.28	-55,600.82	-10,857.17	53.0182 %	-63,971.56	86.9149 %
Dec	-16,121.24	-71,722.06	-20,771.61	77.6119 %	-84,743.17	84.6346 %

Account: 0 236.58 - ACCRUED LAUREL COUNTY SCHOOL TAX

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	184,765.88	-148,411.37	-63,067.30	-292.9662 %	-306,655.15	48.3968 %
Feb	30,748.32	-117,663.05	-34,969.05	-87.9301 %	-341,624.20	34.4422 %
Mar	-138,595.51	-256,258.56	64,490.16	-214.9095 %	-277,134.04	92.4674 %
Apr	7,806.77	-248,451.79	44,981.89	17.3554 %	-232,152.15	107.0211 %
May	26,492.55	-221,959.24	5,774.78	458.7629 %	-226,377.37	98.0483 %
Jun	-7,530.56	-229,489.80	-23,182.71	32.4835 %	-249,560.08	91.9577 %
Jul	-31,064.74	-260,554.54	-23,341.85	133.0860 %	-272,901.93	95.4755 %
Aug	-9,498.64	-270,053.18	3,795.78	-250.2421 %	-269,106.15	100.3519 %
Sep	38,077.38	-231,975.80	26,460.69	143.9017 %	-242,645.46	95.6028 %
Oct	20,752.34	-211,223.46	20,888.74	99.3470 %	-221,756.72	95.2501 %
Nov	-9,369.55	-220,593.01	-37,378.39	25.0668 %	-259,135.11	85.1266 %
Dec	-61,573.78	-282,166.79	-74,042.14	83.1605 %	-333,177.25	84.6897 %

Account: 0 236.59 - ACCRUED WOLFE COUNTY SCHOOL TAX

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	79.23	-68.42	-32.38	-244.6881 %	-161.77	42.2946 %
Feb	13.67	-54.75	-18.26	-74.8631 %	-180.03	30.4116 %
Mar	-57.65	-112.40	43.13	-133.6657 %	-136.90	82.1037 %
Apr	2.46	-109.94	29.90	8.2274 %	-107.00	102.7477 %
May	6.92	-103.02	3.21	215.5763 %	-103.79	99.2581 %
Jun	0.93	-102.09	-5.14	-18.0934 %	-108.93	93.7207 %
Jul	-9.41	-111.50	-8.56	109.9299 %	-117.49	94.9017 %
Aug	-4.37	-115.87	3.09	-141.4239 %	-114.40	101.2850 %
Sep	10.05	-105.82	12.95	77.6062 %	-101.45	104.3075 %
Oct	3.75	-102.07	3.39	110.6195 %	-98.06	104.0893 %
Nov	-12.45	-114.52	-16.18	76.9468 %	-114.24	100.2451 %
Dec	-20.01	-134.53	-33.41	59.8922 %	-147.65	91.1141 %

Account: 0 236.6 - ACCRUED OWSLEY COUNTY SCHOOL TAX

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	17,778.31	-14,078.95	-5,858.25	-303.4748 %	-29,703.01	47.3991 %
Feb	3,005.43	-11,073.52	-3,119.11	-96.3554 %	-32,822.12	33.7380 %
Mar	-12,757.17	-23,830.69	6,361.21	-200.5463 %	-26,460.91	90.0600 %
Apr	1,173.25	-22,657.44	5,009.28	23.4215 %	-21,451.63	105.6211 %
May	3,108.30	-19,549.14	1,502.53	206.8711 %	-19,949.10	97.9951 %
Jun	-122.50	-19,671.64	-1,556.74	7.8690 %	-21,505.84	91.4712 %
Jul	-2,736.51	-22,408.15	-2,306.91	118.6223 %	-23,812.75	94.1015 %
Aug	-1,056.32	-23,464.47	43.78	-2,412.7912 %	-23,768.97	98.7189 %
Sep	3,225.32	-20,239.15	2,335.01	138.1287 %	-21,433.96	94.4256 %
Oct	1,639.76	-18,599.39	1,070.18	153.2228 %	-20,363.78	91.3356 %
Nov	-3,283.00	-21,882.39	-4,009.87	81.8730 %	-24,373.65	89.7789 %
Dec	-5,249.99	-27,132.38	-7,483.61	70.1532 %	-31,857.26	85.1686 %

Account: 0 236.61 - ACCRUED BREATHITT CO SCHOOL TAX

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	32.81	-24.36	-6.99	-469.3848 %	-51.64	47.1727 %
Feb	3.60	-20.76	-3.70	-97.2973 %	-55.34	37.5136 %
Mar	-24.98	-45.74	10.86	-230.0184 %	-44.48	102.8327 %
Apr	0.97	-44.77	7.52	12.8989 %	-36.96	121.1310 %
May	6.10	-38.67	1.43	426.5734 %	-35.53	108.8376 %
Jun	-0.95	-39.62	-1.09	87.1560 %	-36.62	108.1922 %
Jul	-7.02	-46.64	-3.15	222.8571 %	-39.77	117.2743 %
Aug	-1.80	-48.44	-0.59	305.0847 %	-40.36	120.0198 %
Sep	7.32	-41.12	2.62	279.3893 %	-37.74	108.9560 %
Oct	2.81	-38.31	0.47	597.8723 %	-37.27	102.7904 %
Nov	-10.13	-48.44	-12.13	83.5120 %	-49.40	98.0567 %
Dec	-17.10	-65.54	-7.77	220.0772 %	-57.17	114.6405 %

Account: 0 236.62 - ACCRUED LESLIE COUNTY SCHOOL TAX

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	366.38	-296.37	-119.53	-306.5172 %	-610.23	48.5669 %
Feb	61.97	-234.40	-58.41	-106.0948 %	-668.64	35.0562 %
Mar	-266.07	-500.47	150.16	-177.1910 %	-518.48	96.5264 %
Apr	38.99	-461.48	113.73	34.2830 %	-404.75	114.0161 %
May	82.09	-379.39	39.08	210.0563 %	-365.67	103.7520 %
Jun	-0.71	-380.10	-20.72	3.4266 %	-386.39	98.3721 %
Jul	-64.95	-445.05	-56.84	114.2681 %	-443.23	100.4106 %
Aug	-31.90	-476.95	-22.17	143.8881 %	-465.40	102.4817 %
Sep	63.31	-413.64	39.92	158.5922 %	-425.48	97.2173 %
Oct	25.86	-387.78	15.57	166.0886 %	-409.91	94.6013 %
Nov	-73.31	-461.09	-92.15	79.5551 %	-502.06	91.8396 %
Dec	-114.31	-575.40	-160.69	71.1370 %	-662.75	86.8201 %

Account: 0 236.63 - ACCRUED LINCOLN CO SCHOOL TAX

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	37.77	-33.45	-9.19	-410.9902 %	-45.11	74.1521 %
Feb	6.54	-26.91	-6.85	-95.4745 %	-51.96	51.7898 %
Mar	-33.28	-60.19	7.36	-452.1739 %	-44.60	134.9552 %
Apr	-7.16	-67.35	7.29	-98.2167 %	-37.31	180.5146 %
May	-11.30	-78.65	0.31	-3,645.1613 %	-37.00	212.5676 %
Jun	-24.76	-103.41	-5.84	423.9726 %	-42.84	241.3866 %
Jul	-49.98	-153.39	-4.70	1,063.4043 %	-47.54	322.6546 %
Aug	-27.35	-180.74	-0.07	39,071.4286 %	-47.61	379.6261 %
Sep	22.81	-157.93	4.71	484.2887 %	-42.90	368.1352 %
Oct	25.26	-132.67	-5.53	-456.7812 %	-48.43	273.9418 %
Nov	-1.38	-134.05	-14.13	9.7665 %	-62.56	214.2743 %
Dec	-22.44	-156.49	-8.66	259.1224 %	-71.22	219.7276 %

Account: 0 236.64 - ACCRUED JACKSON CO SCHOOL TAX

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	55,207.01	-46,693.52	-22,111.49	-249.6757 %	-98,877.12	47.2238 %
Feb	8,382.39	-38,311.13	-11,552.76	-72.5575 %	-110,429.88	34.6927 %
Mar	-41,462.04	-79,773.17	20,898.84	-198.3940 %	-89,531.04	89.1011 %
Apr	714.63	-79,058.54	16,982.78	4.2080 %	-72,548.26	108.9737 %
May	15,453.44	-63,605.10	6,998.21	220.8199 %	-65,550.05	97.0329 %
Jun	-886.69	-64,491.79	-2,420.94	36.6259 %	-67,970.99	94.8813 %
Jul	-9,910.15	-74,401.94	-5,832.40	169.9155 %	-73,803.39	100.8110 %
Aug	-408.42	-74,810.36	815.58	-50.0772 %	-72,987.81	102.4971 %
Sep	6,866.95	-67,943.41	7,320.62	93.8028 %	-65,667.19	103.4663 %
Oct	3,131.36	-64,812.05	2,754.88	113.6659 %	-62,912.31	103.0197 %
Nov	-11,551.76	-76,363.81	-13,474.91	85.7279 %	-76,387.22	99.9694 %
Dec	-12,509.38	-88,873.19	-25,513.31	49.0308 %	-101,900.53	87.2156 %

Account: 0 236.65 - ACCRUED CITY OF IRVINE TAX

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	392.10	-214.68	-175.59	-223.3043 %	-653.04	32.8739 %
Feb	-186.08	-400.76	91.25	-203.9233 %	-561.79	71.3363 %
Mar	-58.55	-459.31	89.10	-65.7127 %	-472.69	97.1694 %
Apr	58.33	-400.98	47.99	121.5462 %	-424.70	94.4149 %
May	-8.77	-409.75	-52.17	16.8104 %	-476.87	85.9249 %
Jun	-28.86	-438.61	-81.36	35.4720 %	-558.23	78.5716 %
Jul	-90.58	-529.19	-19.85	456.3224 %	-578.08	91.5427 %
Aug	49.67	-479.52	47.21	105.2108 %	-530.87	90.3272 %
Sep	87.59	-391.93	89.42	97.9535 %	-441.45	88.7824 %
Oct	12.78	-379.15	32.99	38.7390 %	-408.46	92.8243 %
Nov	-1,650.23	-2,029.38	-97.47	1,693.0645 %	-505.93	401.1187 %
Dec	1,534.50	-494.88	-100.85	-1,521.5667 %	-606.78	81.5584 %

Account: 0 236.66 - ACCRUED CITY OF MT VERNON TAX

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	302.66	-1,462.87	-511.08	-59.2197 %	-1,700.42	86.0299 %
Feb	306.45	-1,156.42	162.71	188.3412 %	-1,537.71	75.2040 %
Mar	-245.22	-1,401.64	326.42	-75.1241 %	-1,211.29	115.7147 %
Apr	274.08	-1,127.56	72.54	377.8329 %	-1,138.75	99.0173 %
May	-19.33	-1,146.89	-120.63	16.0242 %	-1,259.38	91.0678 %
Jun	-71.92	-1,218.81	-95.16	75.5780 %	-1,354.54	89.9796 %
Jul	-241.12	-1,459.93	-83.41	289.0780 %	-1,437.95	101.5286 %
Aug	212.13	-1,247.80	130.62	162.4024 %	-1,307.33	95.4464 %
Sep	109.35	-1,138.45	108.52	100.7648 %	-1,198.81	94.9650 %
Oct	-3.45	-1,141.90	-4.21	81.9477 %	-1,203.02	94.9195 %
Nov	-1,289.57	-2,431.47	-261.53	493.0868 %	-1,464.55	166.0216 %
Dec	917.74	-1,513.73	-300.98	-304.9173 %	-1,765.53	85.7380 %

Account: 0 236.67 - ACCRUED POWELL COUNTY SCHOOL TAX

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	186.14	-152.46	-73.85	-252.0515 %	-330.00	46.2000 %
Feb	32.15	-120.31	-40.60	-79.1872 %	-370.60	32.4636 %
Mar	-134.27	-254.58	77.21	-173.9023 %	-293.39	86.7719 %
Apr	13.84	-240.74	53.93	25.6629 %	-239.46	100.5345 %
May	28.91	-211.83	15.28	189.2016 %	-224.18	94.4910 %
Jun	-5.02	-216.85	-18.29	27.4467 %	-242.47	89.4337 %
Jul	-41.15	-258.00	-29.46	139.6809 %	-271.93	94.8774 %
Aug	-16.92	-274.92	8.61	-196.5157 %	-263.32	104.4053 %
Sep	39.01	-235.91	30.47	128.0276 %	-232.85	101.3142 %
Oct	21.17	-214.74	15.59	135.7922 %	-217.26	98.8401 %
Nov	-35.04	-249.78	-39.62	88.4402 %	-256.88	97.2361 %
Dec	-61.50	-311.28	-81.72	75.2570 %	-338.60	91.9315 %

Account: 0 236.69 - ACCRUED GARRARD CO SCHOOL TAX

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	58.11	-45.34	-28.93	-200.8642 %	-107.88	42.0282 %
Feb	9.59	-35.75	-13.14	-72.9833 %	-121.02	29.5406 %
Mar	-41.36	-77.11	29.25	-141.4017 %	-91.77	84.0253 %
Apr	3.67	-73.44	19.36	18.9566 %	-72.41	101.4225 %
May	8.50	-64.94	7.71	110.2464 %	-64.70	100.3709 %
Jun	-2.69	-67.63	-1.43	188.1119 %	-66.13	102.2683 %
Jul	-11.03	-78.66	-7.29	151.3032 %	-73.42	107.1370 %
Aug	0.00	-78.66	-0.64	0.0000 %	-74.06	106.2112 %
Sep	13.31	-65.35	9.14	145.6236 %	-64.92	100.6624 %
Oct	3.14	-62.21	3.87	81.1370 %	-61.05	101.9001 %
Nov	-11.32	-73.53	-16.29	69.4905 %	-77.34	95.0737 %
Dec	-21.08	-94.61	-26.11	80.7354 %	-103.45	91.4548 %

Account: 0 236.71 - ACCRUED CLAY CO OCCUPAT TAX

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-614.00	-614.00	-653.83	93.9082 %	-653.83	93.9082 %
Feb	-592.36	-1,206.36	-611.22	96.9144 %	-1,265.05	95.3607 %
Mar	1,206.36	0.00	1,265.05	95.3607 %	0.00	0.0000 %
Apr	-791.54	-791.54	-816.70	96.9193 %	-816.70	96.9193 %
May	-449.86	-1,241.40	-668.36	67.3080 %	-1,485.06	83.5926 %
Jun	1,241.40	0.00	1,485.06	83.5926 %	0.00	0.0000 %
Jul	-876.46	-876.46	-1,003.56	87.3351 %	-1,003.56	87.3351 %
Aug	-808.37	-1,684.83	-1,642.29	49.2221 %	-2,645.85	63.6782 %
Sep	1,684.83	0.00	2,645.85	63.6782 %	0.00	0.0000 %
Oct	-570.79	-570.79	-642.67	88.8154 %	-642.67	88.8154 %
Nov	-836.97	-1,407.76	-547.22	152.9495 %	-1,189.89	118.3101 %
Dec	1,407.76	0.00	1,189.89	118.3101 %	0.00	0.0000 %

Account: 0 236.72 - ACCRUED JACKSON CO OCCUP TAX

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-6,057.49	-6,057.49	-6,541.14	92.6060 %	-6,541.14	92.6060 %
Feb	-6,126.48	-12,183.97	-5,961.25	102.7717 %	-12,502.39	97.4531 %
Mar	12,183.97	0.00	12,502.39	97.4531 %	0.00	0.0000 %
Apr	-7,044.63	-7,044.63	-6,006.94	117.2749 %	-6,006.94	117.2749 %
May	-6,076.37	-13,121.00	-5,875.53	103.4182 %	-11,882.47	110.4232 %
Jun	13,121.00	0.00	11,882.47	110.4232 %	0.00	0.0000 %
Jul	-6,782.28	-6,782.28	-6,279.42	108.0081 %	-6,279.42	108.0081 %
Aug	-6,183.00	-12,965.28	-5,871.12	105.3121 %	-12,150.54	106.7054 %
Sep	12,965.28	0.00	12,150.54	106.7054 %	0.00	0.0000 %
Oct	-5,681.34	-5,681.34	-5,627.01	100.9655 %	-5,627.01	100.9655 %
Nov	-9,577.91	-15,259.25	-5,956.22	160.8052 %	-11,583.23	131.7357 %
Dec	15,259.25	0.00	11,583.23	131.7357 %	0.00	0.0000 %

Account: 0 236.73 - ACCRUED ESTILL CO OCCUPAT TAX

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-672.08	-672.08	-974.86	68.9412 %	-974.86	68.9412 %
Feb	-845.38	-1,517.46	-798.93	105.8140 %	-1,773.79	85.5490 %
Mar	1,517.46	0.00	1,773.79	85.5490 %	0.00	0.0000 %
Apr	-956.41	-956.41	-548.48	174.3746 %	-548.48	174.3746 %
May	-699.65	-1,656.06	-489.91	142.8119 %	-1,038.39	159.4834 %
Jun	1,656.06	0.00	1,038.39	159.4834 %	0.00	0.0000 %
Jul	-1,171.09	-1,171.09	-841.92	139.0975 %	-841.92	139.0975 %
Aug	-681.87	-1,852.96	-821.09	83.0445 %	-1,663.01	111.4221 %
Sep	1,852.96	0.00	1,663.01	111.4221 %	0.00	0.0000 %
Oct	-615.21	-615.21	-559.27	110.0023 %	-559.27	110.0023 %
Nov	-922.71	-1,537.92	-673.85	136.9311 %	-1,233.12	124.7178 %
Dec	1,537.92	0.00	1,233.12	124.7178 %	0.00	0.0000 %

Account: 0 236.74 - ACCRUED LAUREL CO OCCUPAT TAX

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 236.75 - ACCRUED ROCKCASTLE CO OCCUPATION

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-403.30	-403.30	-558.42	72.2216 %	-558.42	72.2216 %
Feb	-658.35	-1,061.65	-519.79	126.6569 %	-1,078.21	98.4641 %
Mar	1,061.65	0.00	1,078.21	98.4641 %	0.00	0.0000 %
Apr	-563.06	-563.06	-439.25	128.1867 %	-439.25	128.1867 %
May	-420.75	-983.81	-344.01	122.3075 %	-783.26	125.6045 %
Jun	983.81	0.00	783.26	125.6045 %	0.00	0.0000 %
Jul	-763.96	-763.96	-712.31	107.2511 %	-712.31	107.2511 %
Aug	-689.36	-1,453.32	-649.34	106.1632 %	-1,361.65	106.7323 %
Sep	1,453.32	0.00	1,361.65	106.7323 %	0.00	0.0000 %
Oct	-813.43	-813.43	-358.15	227.1199 %	-358.15	227.1199 %
Nov	-622.74	-1,436.17	-542.13	114.8691 %	-900.28	159.5248 %
Dec	1,436.17	0.00	900.28	159.5248 %	0.00	0.0000 %

Account: 0 236.76 - ACCRUED PULASKI CO SCHOOL TAX

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	14.97	-11.58	-8.33	-179.7119 %	-27.89	41.5203 %
Feb	3.04	-8.54	-3.98	-76.3819 %	-31.87	26.7964 %
Mar	-10.15	-18.69	10.01	-101.3986 %	-21.86	85.4986 %
Apr	1.42	-17.27	6.64	21.3855 %	-15.22	113.4691 %
May	3.45	-13.82	1.84	187.5000 %	-13.38	103.2885 %
Jun	0.24	-13.58	-1.17	-20.5128 %	-14.55	93.3333 %
Jul	-2.38	-15.96	-1.88	126.5957 %	-16.43	97.1394 %
Aug	-0.63	-16.59	0.43	-146.5116 %	-16.00	103.6875 %
Sep	3.05	-13.54	1.76	173.2955 %	-14.24	95.0843 %
Oct	0.60	-12.94	1.19	50.4202 %	-13.05	99.1571 %
Nov	-3.69	-16.63	-3.88	95.1031 %	-16.93	98.2280 %
Dec	-4.76	-21.39	-9.62	49.4802 %	-26.55	80.5650 %

Account: 0 237.25 - ACCRUED INTEREST - COBANK

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	408.42	-54,533.85	394.35	103.5679 %	-59,355.27	91.8770 %
Feb	5,607.26	-48,926.59	6,049.48	92.6900 %	-53,305.79	91.7848 %
Mar	-4,787.22	-53,713.81	-5,271.02	90.8215 %	-58,576.81	91.6981 %
Apr	2,129.50	-51,584.31	2,286.29	93.1422 %	-56,290.52	91.6394 %
May	-1,325.87	-52,910.18	-1,470.55	90.1615 %	-57,761.07	91.6018 %
Jun	2,125.70	-50,784.48	57,761.07	3.6802 %	0.00	0.0000 %
Jul	-1,269.90	-52,054.38	-56,960.82	2.2294 %	-56,960.82	91.3863 %
Aug	403.52	-51,650.86	376.71	107.1169 %	-56,584.11	91.2816 %
Sep	2,072.54	-49,578.32	2,229.76	92.9490 %	-54,354.35	91.2132 %
Oct	-1,225.93	-50,804.25	-1,399.98	87.5677 %	-55,754.33	91.1216 %
Nov	2,037.56	-48,766.69	2,170.48	93.8760 %	-53,583.85	91.0101 %
Dec	-1,196.34	-49,963.03	-1,358.42	88.0685 %	-54,942.27	90.9373 %

General Ledger Comparison

Account: 0 237.3 - ACCRUED INTEREST - C F C

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-27,170.59	-54,341.18	-30,960.52	87.7588 %	-61,921.04	87.7588 %
Feb	54,341.18	0.00	61,921.04	87.7588 %	0.00	0.0000 %
Mar	-26,184.51	-26,184.51	-30,035.71	87.1779 %	-30,035.71	87.1779 %
Apr	-26,184.51	-52,369.02	-30,035.71	87.1779 %	-60,071.42	87.1779 %
May	52,369.02	0.00	60,071.42	87.1779 %	0.00	0.0000 %
Jun	-25,377.45	-25,377.45	-29,095.94	87.2199 %	-29,095.94	87.2199 %
Jul	-25,377.45	-50,754.90	-29,095.94	87.2199 %	-58,191.88	87.2199 %
Aug	50,754.90	0.00	58,191.88	87.2199 %	0.00	0.0000 %
Sep	-24,358.95	-24,358.95	-28,140.98	86.5604 %	-28,140.98	86.5604 %
Oct	-23,723.57	-48,082.52	-28,140.98	84.3026 %	-56,281.96	85.4315 %
Nov	48,082.52	0.00	56,281.96	85.4315 %	0.00	0.0000 %
Dec	-23,723.57	-23,723.57	-27,170.59	87.3134 %	-27,170.59	87.3134 %

Account: 0 237.32 - COBANK LINE OF CREDIT-INTEREST

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	-4,674.94	0.0000 %	-6,012.44	0.0000 %
Feb	0.00	0.00	5,032.33	0.0000 %	-980.11	0.0000 %
Mar	0.00	0.00	980.11	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Nov	-790.00	-790.00	0.00	0.0000 %	0.00	0.0000 %
Dec	-6,205.28	-6,995.28	0.00	0.0000 %	0.00	0.0000 %

Account: 0 237.36 - FEDERAL FINANCING BANK-INTEREST

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-249,312.85	-249,312.85	-178,160.05	139.9376 %	-178,160.05	139.9376 %
Feb	-249,312.85	-498,625.70	-178,160.05	139.9376 %	-356,320.10	139.9376 %
Mar	498,625.70	0.00	356,320.10	139.9376 %	0.00	0.0000 %
Apr	-246,960.12	-246,960.12	-185,521.25	133.1169 %	-185,521.25	133.1169 %
May	-246,960.12	-493,920.24	-185,521.25	133.1169 %	-371,042.50	133.1169 %
Jun	493,920.24	0.00	371,042.50	133.1169 %	0.00	0.0000 %
Jul	-244,678.77	-244,678.77	-183,624.47	133.2495 %	-183,624.47	133.2495 %
Aug	-244,678.77	-489,357.54	-183,624.47	133.2495 %	-367,248.94	133.2495 %
Sep	489,357.54	0.00	367,248.94	133.2495 %	0.00	0.0000 %
Oct	-242,445.27	-242,445.27	-181,728.23	133.4109 %	-181,728.23	133.4109 %
Nov	-242,445.27	-484,890.54	-181,728.23	133.4109 %	-363,456.46	133.4109 %
Dec	484,890.54	0.00	363,456.46	133.4109 %	0.00	0.0000 %

Account: 0 237.4 - CONSUMER DEPOSITS-OTHER INTEREST

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	1,332.87	-1,052.91	1,103.89	120.7430 %	-992.99	106.0343 %
Feb	-5,070.94	-6,123.85	-122.32	4,145.6344 %	-1,115.31	549.0716 %
Mar	-5,024.46	-11,148.31	-121.50	4,135.3580 %	-1,236.81	901.3761 %
Apr	-4,916.22	-16,064.53	-129.60	3,793.3796 %	-1,366.41	1,175.6742 %
May	-4,870.89	-20,935.42	-128.03	3,804.4911 %	-1,494.44	1,400.8873 %
Jun	-4,910.17	-25,845.59	-123.11	3,988.4412 %	-1,617.55	1,597.8233 %
Jul	-4,707.61	-30,553.20	-128.24	3,670.9373 %	-1,745.79	1,750.1074 %
Aug	-4,674.20	-35,227.40	-127.44	3,667.7652 %	-1,873.23	1,880.5699 %
Sep	-4,565.53	-39,792.93	-124.77	3,659.1568 %	-1,998.00	1,991.6381 %
Oct	-4,975.34	-44,768.27	-131.51	3,783.2408 %	-2,129.51	2,102.2803 %
Nov	-4,806.41	-49,574.68	-128.97	3,726.7659 %	-2,258.48	2,195.0462 %
Dec	-4,606.39	-54,181.07	-127.30	3,618.5310 %	-2,385.78	2,271.0003 %

Account: 0 238.99 - CAP CREDIT ESTATE RETIRE CKS

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 241.0 - FEDERAL INCOME TAX WITHHELD-PAYA

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 241.1 - STATE INCOME TAX WITHHELD-PAYABL

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 242.21 - ACCRUED PAYROLL

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-68,428.24	-266,130.08	-29,469.02	232.2040 %	-211,795.53	125.6542 %
Feb	13,187.13	-252,942.95	-1,148.31	-1,148.3946 %	-212,943.84	118.7839 %
Mar	-181,981.72	-434,924.67	-136,720.37	133.1051 %	-349,664.21	124.3835 %
Apr	42,252.57	-392,672.10	-7,034.53	-600.6452 %	-356,698.74	110.0851 %
May	-116,153.63	-508,825.73	-103,687.28	112.0230 %	-460,386.02	110.5215 %
Jun	249,093.03	-259,732.70	284,128.04	87.6693 %	-176,257.98	147.3594 %
Jul	-17,407.27	-277,139.97	-107,004.36	16.2678 %	-283,262.34	97.8386 %
Aug	-106,523.35	-383,663.32	-31,881.77	334.1199 %	-315,144.11	121.7422 %
Sep	-13,051.16	-396,714.48	-63,564.75	20.5321 %	-378,708.86	104.7545 %
Oct	-76,960.82	-473,675.30	-41,112.48	187.1958 %	-419,821.34	112.8278 %
Nov	307,793.94	-165,881.36	-83,715.72	-367.6656 %	-503,537.06	32.9432 %
Dec	-43,129.52	-209,010.88	305,835.22	-14.1022 %	-197,701.84	105.7203 %

Account: 0 242.32 - ACCRUED PAID TIME OFF

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-17,277.25	-1,082,538.12	-22,133.63	78.0588 %	-1,032,498.88	104.8464 %
Feb	-15,027.18	-1,097,565.30	153.88	-9,765.5186 %	-1,032,345.00	106.3177 %
Mar	-19,739.89	-1,117,305.19	9,954.79	-198.2954 %	-1,022,390.21	109.2836 %
Apr	-2,598.69	-1,119,903.88	19,240.11	-13.5066 %	-1,003,150.10	111.6387 %
May	6,404.57	-1,113,499.31	-23,038.47	-27.7995 %	-1,026,188.57	108.5083 %
Jun	-41,348.81	-1,154,848.12	-65,171.80	63.4459 %	-1,091,360.37	105.8173 %
Jul	11,634.30	-1,143,213.82	23,309.13	49.9131 %	-1,068,051.24	107.0374 %
Aug	-4,691.96	-1,147,905.78	2,808.70	-167.0509 %	-1,065,242.54	107.7600 %
Sep	-986.60	-1,148,892.38	-6,423.22	15.3599 %	-1,071,665.76	107.2062 %
Oct	3,886.62	-1,145,005.76	3,728.00	104.2548 %	-1,067,937.76	107.2165 %
Nov	-21,189.35	-1,166,195.11	9,762.98	-217.0377 %	-1,058,174.78	110.2082 %
Dec	12,451.48	-1,153,743.63	-7,086.09	-175.7172 %	-1,065,260.87	108.3062 %

Account: 0 242.99 - CLEARING-ACCRUED PAYROLL

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	-0.02	0.0000 %	-0.02	0.0000 %
Oct	-0.01	-0.01	0.02	-50.0000 %	0.00	0.0000 %
Nov	0.01	0.00	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 252.1 - MOBILE HOMES-CUST ADVANCE-CONSTR

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	627.93	-24,449.37	113.82	551.6869 %	-40,800.33	59.9244 %
Feb	100.00	-24,349.37	768.88	13.0059 %	-40,031.45	60.8256 %
Mar	-3,307.20	-27,656.57	-2,729.14	121.1810 %	-42,760.59	64.6777 %
Apr	-50.00	-27,706.57	825.30	-6.0584 %	-41,935.29	66.0698 %
May	-2,090.83	-29,797.40	0.00	0.0000 %	-41,935.29	71.0557 %
Jun	1,741.91	-28,055.49	478.95	363.6935 %	-41,456.34	67.6748 %
Jul	278.25	-27,777.24	0.00	0.0000 %	-41,456.34	67.0036 %
Aug	1,466.03	-26,311.21	374.22	391.7562 %	-41,082.12	64.0454 %
Sep	857.47	-25,453.74	1,717.54	49.9243 %	-39,364.58	64.6615 %
Oct	1,862.88	-23,590.86	-3,158.56	-58.9788 %	-42,523.14	55.4777 %
Nov	2,052.92	-21,537.94	2,594.14	79.1368 %	-39,929.00	53.9406 %
Dec	1,915.62	-19,622.32	14,851.70	12.8983 %	-25,077.30	78.2473 %

Account: 0 253.0 - OTHER DEFERRED CREDITS

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-7,569.77	-420,932.38	0.00	0.0000 %	-366,671.08	114.7984 %
Feb	-12,964.40	-433,896.78	-45,314.81	28.6096 %	-411,985.89	105.3184 %
Mar	-1,551.34	-435,448.12	22,077.07	-7.0269 %	-389,908.82	111.6795 %
Apr	-1,551.34	-436,999.46	-7,249.05	21.4006 %	-397,157.87	110.0317 %
May	-3,454.44	-440,453.90	-8,756.93	39.4481 %	-405,914.80	108.5090 %
Jun	-59,667.84	-500,121.74	-5,299.92	1,125.8253 %	-411,214.72	121.6206 %
Jul	0.00	-500,121.74	-11,239.19	0.0000 %	-422,453.91	118.3849 %
Aug	15,327.20	-484,794.54	-3,558.67	-430.7002 %	-426,012.58	113.7982 %
Sep	0.00	-484,794.54	-3,558.67	0.0000 %	-429,571.25	112.8554 %
Oct	0.00	-484,794.54	-9,185.71	0.0000 %	-438,756.96	110.4927 %
Nov	-1,357.51	-486,152.05	-3,558.67	38.1466 %	-442,315.63	109.9107 %
Dec	30,735.90	-455,416.15	28,953.02	106.1578 %	-413,362.61	110.1735 %

Account: 0 253.05 - SOLAR CREDITS

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.02	-9.19	-2.84	-0.7042 %	-35.91	25.5918 %
Feb	-0.02	-9.21	-2.86	0.6993 %	-38.77	23.7555 %
Mar	0.00	-9.21	-1.96	0.0000 %	-40.73	22.6123 %
Apr	0.00	-9.21	-6.74	0.0000 %	-47.47	19.4017 %
May	0.00	-9.21	-5.48	0.0000 %	-52.95	17.3938 %
Jun	0.00	-9.21	-8.04	0.0000 %	-60.99	15.1008 %
Jul	0.00	-9.21	-10.75	0.0000 %	-71.74	12.8380 %
Aug	9.21	0.00	-8.39	-109.7735 %	-80.13	0.0000 %
Sep	0.00	0.00	-10.56	0.0000 %	-90.69	0.0000 %
Oct	0.00	0.00	-312.72	0.0000 %	-403.41	0.0000 %
Nov	0.00	0.00	397.93	0.0000 %	-5.48	0.0000 %
Dec	0.00	0.00	-3.73	0.0000 %	-9.21	0.0000 %

Account: 0 253.1 - POLE RENTAL PREPAYMENTS

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	815.48	-222,628.17	375.64	217.0908 %	-855,429.18	26.0253 %
Feb	815.48	-221,812.69	623,830.73	0.1307 %	-231,598.45	95.7747 %
Mar	815.48	-220,997.21	815.48	100.0000 %	-230,782.97	95.7598 %
Apr	815.48	-220,181.73	815.48	100.0000 %	-229,967.49	95.7447 %
May	815.48	-219,366.25	815.48	100.0000 %	-229,152.01	95.7296 %
Jun	815.48	-218,550.77	815.48	100.0000 %	-228,336.53	95.7143 %
Jul	815.48	-217,735.29	815.48	100.0000 %	-227,521.05	95.6990 %
Aug	815.48	-216,919.81	815.48	100.0000 %	-226,705.57	95.6835 %
Sep	815.48	-216,104.33	815.48	100.0000 %	-225,890.09	95.6679 %
Oct	815.48	-215,288.85	815.48	100.0000 %	-225,074.61	95.6522 %
Nov	815.48	-214,473.37	815.48	100.0000 %	-224,259.13	95.6364 %
Dec	815.48	-213,657.89	815.48	100.0000 %	-223,443.65	95.6205 %

Account: 0 362.0 - STATION EQUIPMENT - AMR

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	1,877,659.95	7,763.84	0.0000 %	1,862,159.93	100.8324 %
Feb	0.00	1,877,659.95	0.00	0.0000 %	1,862,159.93	100.8324 %
Mar	0.00	1,877,659.95	0.00	0.0000 %	1,862,159.93	100.8324 %
Apr	29,635.12	1,907,295.07	0.00	0.0000 %	1,862,159.93	102.4238 %
May	63,427.92	1,970,722.99	0.00	0.0000 %	1,862,159.93	105.8300 %
Jun	7,895.08	1,978,618.07	0.00	0.0000 %	1,862,159.93	106.2539 %
Jul	35,955.72	2,014,573.79	0.00	0.0000 %	1,862,159.93	108.1848 %
Aug	0.00	2,014,573.79	8,484.64	0.0000 %	1,870,644.57	107.6941 %
Sep	0.00	2,014,573.79	0.00	0.0000 %	1,870,644.57	107.6941 %
Oct	0.00	2,014,573.79	0.00	0.0000 %	1,870,644.57	107.6941 %
Nov	12,595.98	2,027,169.77	7,015.38	179.5481 %	1,877,659.95	107.9626 %
Dec	0.00	2,027,169.77	0.00	0.0000 %	1,877,659.95	107.9626 %

Account: 0 364.0 - POLES TOWERS AND FIXTURES

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	187,911.92	81,394,772.76	155,412.27	120.9119 %	79,262,099.96	102.6907 %
Feb	222,168.83	81,616,941.59	126,740.58	175.2942 %	79,388,840.54	102.8066 %
Mar	70,823.13	81,687,764.72	172,606.50	41.0316 %	79,561,447.04	102.6725 %
Apr	224,021.92	81,911,786.64	204,997.73	109.2802 %	79,766,444.77	102.6895 %
May	200,105.43	82,111,892.07	193,143.74	103.6044 %	79,959,588.51	102.6917 %
Jun	306,347.53	82,418,239.60	219,897.69	139.3137 %	80,179,486.20	102.7922 %
Jul	194,668.53	82,612,908.13	199,258.50	97.6965 %	80,378,744.70	102.7795 %
Aug	310,150.08	82,923,058.21	188,673.02	164.3850 %	80,567,417.72	102.9238 %
Sep	133,707.68	83,056,765.89	143,072.21	93.4547 %	80,710,489.93	102.9070 %
Oct	243,093.05	83,299,858.94	152,331.92	159.5812 %	80,862,821.85	103.0138 %
Nov	274,459.26	83,574,318.20	237,703.40	115.4629 %	81,100,525.25	103.0503 %
Dec	242,834.86	83,817,153.06	106,335.59	228.3665 %	81,206,860.84	103.2144 %

Account: 0 365.0 - OVERHEAD CONDUCTORS AND DEVICES

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	384,679.57	90,392,931.28	192,166.51	200.1803 %	86,332,857.85	104.7028 %
Feb	294,446.65	90,687,377.93	253,519.60	116.1435 %	86,586,377.45	104.7363 %
Mar	169,852.19	90,857,230.12	281,556.17	60.3262 %	86,867,933.62	104.5924 %
Apr	376,666.43	91,233,896.55	365,512.33	103.0516 %	87,233,445.95	104.5859 %
May	781,025.64	92,014,922.19	534,761.24	146.0513 %	87,768,207.19	104.8386 %
Jun	673,934.52	92,688,856.71	319,234.43	211.1096 %	88,087,441.62	105.2237 %
Jul	332,064.21	93,020,920.92	370,256.64	89.6849 %	88,457,698.26	105.1586 %
Aug	586,275.42	93,607,196.34	319,729.58	183.3660 %	88,777,427.84	105.4403 %
Sep	275,598.83	93,882,795.17	304,378.61	90.5447 %	89,081,806.45	105.3894 %
Oct	591,165.54	94,473,960.71	268,735.18	219.9807 %	89,350,541.63	105.7341 %
Nov	406,654.49	94,880,615.20	447,085.89	90.9567 %	89,797,627.52	105.6605 %
Dec	545,590.04	95,426,205.24	210,624.19	259.0348 %	90,008,251.71	106.0194 %

Account: 0 367.0 - URD CONDUCTORS AND DEVICES

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	2,955.86	3,009,133.50	2,651.04	111.4981 %	2,832,478.89	106.2367 %
Feb	6,008.08	3,015,141.58	6,699.70	89.6769 %	2,839,178.59	106.1977 %
Mar	13,261.30	3,028,402.88	386.52	3,430.9479 %	2,839,565.11	106.6502 %
Apr	14,598.63	3,043,001.51	39,027.98	37.4055 %	2,878,593.09	105.7114 %
May	15,576.97	3,058,578.48	32,661.25	47.6925 %	2,911,254.34	105.0605 %
Jun	16,189.37	3,074,767.85	14,748.37	109.7706 %	2,926,002.71	105.0842 %
Jul	19,960.29	3,094,728.14	14,516.60	137.4998 %	2,940,519.31	105.2443 %
Aug	28,755.54	3,123,483.68	8,590.76	334.7264 %	2,949,110.07	105.9128 %
Sep	34,356.53	3,157,840.21	8,941.23	384.2484 %	2,958,051.30	106.7541 %
Oct	18,702.83	3,176,543.04	16,364.17	114.2913 %	2,974,415.47	106.7955 %
Nov	7,202.84	3,183,745.88	22,442.31	32.0949 %	2,996,857.78	106.2361 %
Dec	15,567.61	3,199,313.49	9,319.86	167.0370 %	3,006,177.64	106.4246 %

Account: 0 368.0 - LINE TRANSFORMERS

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	26,368.03	37,537,330.35	-2,968.94	-888.1294 %	36,005,336.38	104.2549 %
Feb	261,036.94	37,798,367.29	129,760.65	201.1680 %	36,135,097.03	104.6029 %
Mar	307,894.98	38,106,262.27	41,927.42	734.3523 %	36,177,024.45	105.3328 %
Apr	5,735.66	38,111,997.93	113,070.66	5.0726 %	36,290,095.11	105.0204 %
May	209,307.38	38,321,305.31	323,944.83	64.6120 %	36,614,039.94	104.6629 %
Jun	164,814.76	38,486,120.07	158,553.73	103.9488 %	36,772,593.67	104.6598 %
Jul	105,581.65	38,591,701.72	85,847.35	122.9877 %	36,858,441.02	104.7025 %
Aug	311,799.08	38,903,500.80	102,897.74	303.0184 %	36,961,338.76	105.2546 %
Sep	93,864.57	38,997,365.37	111,939.66	83.8528 %	37,073,278.42	105.1900 %
Oct	199,451.01	39,196,816.38	146,654.03	136.0010 %	37,219,932.45	105.3114 %
Nov	284,950.54	39,481,766.92	128,402.87	221.9191 %	37,348,335.32	105.7123 %
Dec	51,952.10	39,533,719.02	162,627.00	31.9456 %	37,510,962.32	105.3924 %

Account: 0 369.0 - SERVICES

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	88,661.92	29,011,301.93	51,198.77	173.1720 %	27,929,531.82	103.8732 %
Feb	107,177.19	29,118,479.12	53,000.14	202.2206 %	27,982,531.96	104.0595 %
Mar	48,655.64	29,167,134.76	76,380.75	63.7014 %	28,058,912.71	103.9496 %
Apr	75,239.15	29,242,373.91	66,862.70	112.5278 %	28,125,775.41	103.9700 %
May	90,854.19	29,333,228.10	72,584.86	125.1696 %	28,198,360.27	104.0246 %
Jun	100,046.12	29,433,274.22	83,687.41	119.5474 %	28,282,047.68	104.0705 %
Jul	101,873.91	29,535,148.13	85,887.14	118.6137 %	28,367,934.82	104.1146 %
Aug	99,306.14	29,634,454.27	86,406.83	114.9286 %	28,454,341.65	104.1474 %
Sep	104,170.57	29,738,624.84	126,857.83	82.1160 %	28,581,199.48	104.0496 %
Oct	83,538.97	29,822,163.81	113,368.82	73.6878 %	28,694,568.30	103.9296 %
Nov	135,992.57	29,958,156.38	137,619.14	98.8181 %	28,832,187.44	103.9052 %
Dec	121,888.75	30,080,045.13	90,452.57	134.7543 %	28,922,640.01	104.0017 %

Account: 0 370.0 - METERS

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	5,520.93	1,921,914.49	0.00	0.0000 %	1,863,493.79	103.1350 %
Feb	66,182.00	1,988,096.49	0.00	0.0000 %	1,863,493.79	106.6865 %
Mar	66,956.27	2,055,052.76	142.75	46,904.5674 %	1,863,636.54	110.2711 %
Apr	22,656.36	2,077,709.12	2,898.35	781.6986 %	1,866,534.89	111.3137 %
May	0.00	2,077,709.12	142.75	0.0000 %	1,866,677.64	111.3052 %
Jun	0.00	2,077,709.12	0.00	0.0000 %	1,866,677.64	111.3052 %
Jul	17,049.92	2,094,759.04	0.00	0.0000 %	1,866,677.64	112.2186 %
Aug	0.00	2,094,759.04	0.00	0.0000 %	1,866,677.64	112.2186 %
Sep	0.00	2,094,759.04	14,842.44	0.0000 %	1,881,520.08	111.3333 %
Oct	0.00	2,094,759.04	12,080.75	0.0000 %	1,893,600.83	110.6231 %
Nov	0.00	2,094,759.04	3,437.13	0.0000 %	1,897,037.96	110.4226 %
Dec	290.86	2,095,049.90	19,355.60	1.5027 %	1,916,393.56	109.3225 %

Account: 0 370.01 - AMR - METERS

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	127,737.90	13,482,525.64	-1,858.37	-6,873.6527 %	12,542,018.61	107.4988 %
Feb	21,672.72	13,504,198.36	107,886.42	20.0885 %	12,649,905.03	106.7534 %
Mar	29,596.23	13,533,794.59	77,331.13	38.2721 %	12,727,236.16	106.3373 %
Apr	-58,433.49	13,475,361.10	137,620.89	-42.4598 %	12,864,857.05	104.7455 %
May	-11,359.89	13,464,001.21	89,202.03	-12.7350 %	12,954,059.08	103.9365 %
Jun	70,288.06	13,534,289.27	55,089.37	127.5892 %	13,009,148.45	104.0367 %
Jul	82,639.11	13,616,928.38	60,602.67	136.3622 %	13,069,751.12	104.1866 %
Aug	82,778.07	13,699,706.45	86,787.13	95.3806 %	13,156,538.25	104.1285 %
Sep	35,370.84	13,735,077.29	58,967.64	59.9835 %	13,215,505.89	103.9315 %
Oct	-100,425.80	13,634,651.49	27,371.23	-366.9028 %	13,242,877.12	102.9584 %
Nov	-39,904.22	13,594,747.27	44,209.15	-90.2624 %	13,287,086.27	102.3155 %
Dec	-340,311.18	13,254,436.09	67,701.47	-502.6644 %	13,354,787.74	99.2486 %

Account: 0 371.0 - SECURITY LIGHTS-CUSTOMER INSTALL

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	123,175.12	9,880,186.74	117,443.52	104.8803 %	8,700,460.43	113.5594 %
Feb	84,470.79	9,964,657.53	93,820.17	90.0348 %	8,794,280.60	113.3084 %
Mar	68,922.58	10,033,580.11	68,818.72	100.1509 %	8,863,099.32	113.2062 %
Apr	77,200.98	10,110,781.09	69,390.59	111.2557 %	8,932,489.91	113.1911 %
May	107,975.08	10,218,756.17	98,340.47	109.7972 %	9,030,830.38	113.1541 %
Jun	90,652.01	10,309,408.18	97,141.61	93.3194 %	9,127,971.99	112.9430 %
Jul	67,190.08	10,376,598.26	61,354.76	109.5108 %	9,189,326.75	112.9201 %
Aug	90,084.59	10,466,682.85	82,574.22	109.0953 %	9,271,900.97	112.8861 %
Sep	64,966.94	10,531,649.79	100,625.14	64.5633 %	9,372,526.11	112.3672 %
Oct	62,283.91	10,593,933.70	100,943.30	61.7019 %	9,473,469.41	111.8274 %
Nov	113,383.98	10,707,317.68	153,059.19	74.0785 %	9,626,528.60	111.2272 %
Dec	148,607.94	10,855,925.62	130,483.02	113.8906 %	9,757,011.62	111.2628 %

Account: 0 373.0 - STREET LIGHTING

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	310,277.08	-5,169.39	0.0000 %	311,908.68	99.4769 %
Feb	143.81	310,420.89	-2,052.04	-7.0081 %	309,856.64	100.1821 %
Mar	-1,469.12	308,951.77	169.77	-865.3590 %	310,026.41	99.6534 %
Apr	174.62	309,126.39	0.00	0.0000 %	310,026.41	99.7097 %
May	-2,064.28	307,062.11	-513.29	402.1664 %	309,513.12	99.2081 %
Jun	0.00	307,062.11	0.00	0.0000 %	309,513.12	99.2081 %
Jul	0.00	307,062.11	506.52	0.0000 %	310,019.64	99.0460 %
Aug	0.00	307,062.11	90.52	0.0000 %	310,110.16	99.0171 %
Sep	-390.37	306,671.74	984.22	-39.6629 %	311,094.38	98.5784 %
Oct	0.00	306,671.74	676.78	0.0000 %	311,771.16	98.3644 %
Nov	0.00	306,671.74	-1,494.08	0.0000 %	310,277.08	98.8380 %
Dec	0.00	306,671.74	0.00	0.0000 %	310,277.08	98.8380 %

General Ledger Comparison

Account: 0 391.0 - OFFICE FURNITURE AND EQUIPMENT

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-4,375.68	380,362.70	0.00	0.0000 %	411,637.25	92.4024 %
Feb	0.00	380,362.70	0.00	0.0000 %	411,637.25	92.4024 %
Mar	0.00	380,362.70	0.00	0.0000 %	411,637.25	92.4024 %
Apr	0.00	380,362.70	0.00	0.0000 %	411,637.25	92.4024 %
May	0.00	380,362.70	0.00	0.0000 %	411,637.25	92.4024 %
Jun	0.00	380,362.70	0.00	0.0000 %	411,637.25	92.4024 %
Jul	0.00	380,362.70	-26,898.87	0.0000 %	384,738.38	98.8627 %
Aug	0.00	380,362.70	0.00	0.0000 %	384,738.38	98.8627 %
Sep	0.00	380,362.70	0.00	0.0000 %	384,738.38	98.8627 %
Oct	0.00	380,362.70	0.00	0.0000 %	384,738.38	98.8627 %
Nov	0.00	380,362.70	0.00	0.0000 %	384,738.38	98.8627 %
Dec	0.00	380,362.70	0.00	0.0000 %	384,738.38	98.8627 %

Account: 0 391.01 - COMPUTER-OFFICE FURNITURE & EQUI

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-3,417.44	605,491.07	0.00	0.0000 %	692,286.72	87.4625 %
Feb	8,798.00	614,289.07	0.00	0.0000 %	692,286.72	88.7333 %
Mar	0.00	614,289.07	0.00	0.0000 %	692,286.72	88.7333 %
Apr	0.00	614,289.07	0.00	0.0000 %	692,286.72	88.7333 %
May	89,806.44	704,095.51	0.00	0.0000 %	692,286.72	101.7058 %
Jun	5,300.00	709,395.51	0.00	0.0000 %	692,286.72	102.4713 %
Jul	0.00	709,395.51	-83,378.21	0.0000 %	608,908.51	116.5028 %
Aug	0.00	709,395.51	0.00	0.0000 %	608,908.51	116.5028 %
Sep	0.00	709,395.51	0.00	0.0000 %	608,908.51	116.5028 %
Oct	0.00	709,395.51	0.00	0.0000 %	608,908.51	116.5028 %
Nov	0.00	709,395.51	0.00	0.0000 %	608,908.51	116.5028 %
Dec	-120,898.11	588,497.40	0.00	0.0000 %	608,908.51	96.6479 %

Account: 0 392.0 - TRANSPORTATION EQUIPMENT

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	7,945,480.43	-126,933.00	0.0000 %	7,122,018.13	111.5622 %
Feb	73,266.93	8,018,747.36	0.00	0.0000 %	7,122,018.13	112.5909 %
Mar	0.00	8,018,747.36	0.00	0.0000 %	7,122,018.13	112.5909 %
Apr	0.00	8,018,747.36	0.00	0.0000 %	7,122,018.13	112.5909 %
May	0.00	8,018,747.36	0.00	0.0000 %	7,122,018.13	112.5909 %
Jun	213,058.08	8,231,805.44	0.00	0.0000 %	7,122,018.13	115.5825 %
Jul	-560,952.51	7,670,852.93	194,950.00	-287.7417 %	7,316,968.13	104.8365 %
Aug	341,822.30	8,012,675.23	10,852.30	3,149.7683 %	7,327,820.43	109.3460 %
Sep	-20,955.63	7,991,719.60	328,430.40	-6.3805 %	7,656,250.83	104.3816 %
Oct	6,920.50	7,998,640.10	0.00	0.0000 %	7,656,250.83	104.4720 %
Nov	657,804.92	8,656,445.02	274,164.00	239.9312 %	7,930,414.83	109.1550 %
Dec	528,483.33	9,184,928.35	15,065.60	3,507.8811 %	7,945,480.43	115.5994 %

Account: 0 392.01 - TRANSPORTATION EQUIPMENT - OTHER

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	171,496.72	0.00	0.0000 %	152,819.52	112.2217 %
Feb	0.00	171,496.72	0.00	0.0000 %	152,819.52	112.2217 %
Mar	0.00	171,496.72	18,677.20	0.0000 %	171,496.72	100.0000 %
Apr	0.00	171,496.72	0.00	0.0000 %	171,496.72	100.0000 %
May	0.00	171,496.72	0.00	0.0000 %	171,496.72	100.0000 %
Jun	0.00	171,496.72	0.00	0.0000 %	171,496.72	100.0000 %
Jul	-61,550.00	109,946.72	0.00	0.0000 %	171,496.72	64.1101 %
Aug	0.00	109,946.72	0.00	0.0000 %	171,496.72	64.1101 %
Sep	0.00	109,946.72	0.00	0.0000 %	171,496.72	64.1101 %
Oct	0.00	109,946.72	0.00	0.0000 %	171,496.72	64.1101 %
Nov	0.00	109,946.72	0.00	0.0000 %	171,496.72	64.1101 %
Dec	0.00	109,946.72	0.00	0.0000 %	171,496.72	64.1101 %

Account: 0 393.0 - STORES EQUIPMENT

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-1,870.28	265,936.91	0.00	0.0000 %	282,983.13	93.9762 %
Feb	0.00	265,936.91	0.00	0.0000 %	282,983.13	93.9762 %
Mar	0.00	265,936.91	0.00	0.0000 %	282,983.13	93.9762 %
Apr	0.00	265,936.91	0.00	0.0000 %	282,983.13	93.9762 %
May	0.00	265,936.91	0.00	0.0000 %	282,983.13	93.9762 %
Jun	-6,502.46	259,434.45	0.00	0.0000 %	282,983.13	91.6784 %
Jul	0.00	259,434.45	-15,175.94	0.0000 %	267,807.19	96.8736 %
Aug	5,244.05	264,678.50	0.00	0.0000 %	267,807.19	98.8317 %
Sep	-4,468.22	260,210.28	0.00	0.0000 %	267,807.19	97.1633 %
Oct	0.00	260,210.28	0.00	0.0000 %	267,807.19	97.1633 %
Nov	0.00	260,210.28	0.00	0.0000 %	267,807.19	97.1633 %
Dec	0.00	260,210.28	0.00	0.0000 %	267,807.19	97.1633 %

Account: 0 394.0 - TOOLS SHOP AND GARAGE EQUIPMENT

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-2,883.71	504,139.30	0.00	0.0000 %	523,658.56	96.2725 %
Feb	0.00	504,139.30	0.00	0.0000 %	523,658.56	96.2725 %
Mar	0.00	504,139.30	0.00	0.0000 %	523,658.56	96.2725 %
Apr	0.00	504,139.30	0.00	0.0000 %	523,658.56	96.2725 %
May	7,313.99	511,453.29	0.00	0.0000 %	523,658.56	97.6692 %
Jun	-1,939.80	509,513.49	0.00	0.0000 %	523,658.56	97.2988 %
Jul	0.00	509,513.49	-16,635.55	0.0000 %	507,023.01	100.4912 %
Aug	0.00	509,513.49	0.00	0.0000 %	507,023.01	100.4912 %
Sep	-921.15	508,592.34	0.00	0.0000 %	507,023.01	100.3095 %
Oct	0.00	508,592.34	0.00	0.0000 %	507,023.01	100.3095 %
Nov	0.00	508,592.34	0.00	0.0000 %	507,023.01	100.3095 %
Dec	0.00	508,592.34	0.00	0.0000 %	507,023.01	100.3095 %

General Ledger Comparison

Account: 0 396.0 - POWER OPERATED EQUIPMENT

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	44,615.40	0.00	0.0000 %	50,397.19	88.5276 %
Feb	0.00	44,615.40	0.00	0.0000 %	50,397.19	88.5276 %
Mar	0.00	44,615.40	0.00	0.0000 %	50,397.19	88.5276 %
Apr	0.00	44,615.40	0.00	0.0000 %	50,397.19	88.5276 %
May	0.00	44,615.40	0.00	0.0000 %	50,397.19	88.5276 %
Jun	0.00	44,615.40	0.00	0.0000 %	50,397.19	88.5276 %
Jul	0.00	44,615.40	-5,781.79	0.0000 %	44,615.40	100.0000 %
Aug	0.00	44,615.40	0.00	0.0000 %	44,615.40	100.0000 %
Sep	-5,013.81	39,601.59	0.00	0.0000 %	44,615.40	88.7622 %
Oct	0.00	39,601.59	0.00	0.0000 %	44,615.40	88.7622 %
Nov	0.00	39,601.59	0.00	0.0000 %	44,615.40	88.7622 %
Dec	0.00	39,601.59	0.00	0.0000 %	44,615.40	88.7622 %

Account: 0 397.0 - COMMUNICATION EQUIPMENT

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-3,751.00	2,601,212.92	0.00	0.0000 %	2,607,651.18	99.7531 %
Feb	0.00	2,601,212.92	0.00	0.0000 %	2,607,651.18	99.7531 %
Mar	0.00	2,601,212.92	0.00	0.0000 %	2,607,651.18	99.7531 %
Apr	613.74	2,601,826.66	0.00	0.0000 %	2,607,651.18	99.7766 %
May	4,685.62	2,606,512.28	0.00	0.0000 %	2,607,651.18	99.9563 %
Jun	0.00	2,606,512.28	0.00	0.0000 %	2,607,651.18	99.9563 %
Jul	-12,963.88	2,593,548.40	-2,687.26	482.4200 %	2,604,963.92	99.5618 %
Aug	0.00	2,593,548.40	0.00	0.0000 %	2,604,963.92	99.5618 %
Sep	1,201.79	2,594,750.19	0.00	0.0000 %	2,604,963.92	99.6079 %
Oct	0.00	2,594,750.19	0.00	0.0000 %	2,604,963.92	99.6079 %
Nov	240,060.16	2,834,810.35	0.00	0.0000 %	2,604,963.92	108.8234 %
Dec	-264,932.59	2,569,877.76	0.00	0.0000 %	2,604,963.92	98.6531 %

Account: 0 398.0 - MISCELLANEOUS EQUIPMENT

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	11,985.58	2,141,787.82	0.00	0.0000 %	1,999,675.02	107.1068 %
Feb	63,606.06	2,205,393.88	0.00	0.0000 %	1,999,675.02	110.2876 %
Mar	5,290.00	2,210,683.88	8,600.00	61.5116 %	2,008,275.02	110.0787 %
Apr	0.00	2,210,683.88	0.00	0.0000 %	2,008,275.02	110.0787 %
May	0.00	2,210,683.88	0.00	0.0000 %	2,008,275.02	110.0787 %
Jun	-32,992.74	2,177,691.14	0.00	0.0000 %	2,008,275.02	108.4359 %
Jul	-26,493.80	2,151,197.34	-29,685.38	89.2486 %	1,978,589.64	108.7238 %
Aug	0.00	2,151,197.34	0.00	0.0000 %	1,978,589.64	108.7238 %
Sep	-6,358.92	2,144,838.42	0.00	0.0000 %	1,978,589.64	108.4024 %
Oct	0.00	2,144,838.42	105,330.15	0.0000 %	2,083,919.79	102.9233 %
Nov	0.00	2,144,838.42	45,558.62	0.0000 %	2,129,478.41	100.7213 %
Dec	-42,746.17	2,102,092.25	323.83	-13,200.1884 %	2,129,802.24	98.6989 %

General Ledger Comparison

PARAMETERS ENTERED:

Actual Year: 2023
Compare To Year: 2022
Compare: Actual
Division: All

Account: 0 107.1, 0 107.2, 0 107.21, 0 107.3, 0 107.41, 0 107.42, 0 107.44, 0 108.31, 0 108.32, 0 108.33, 0 108.4, 0 108.41, 0 108.42, 0 108.43, 0 108.44, 0 108.45, 0 108.46, 0 108.47, 0 108.48, 0 108.49, 0 108.5, 0 108.51, 0 108.59, 0 108.6, 0 108.61, 0 108.62, 0 108.63, 0 108.64, 0 108.65, 0 108.66, 0 108.67, 0 108.68, 0 108.69, 0 108.7, 0 108.71, 0 108.72, 0 108.73, 0 108.74, 0 108.75, 0 108.76, 0 108.77, 0 108.78, 0 108.79, 0 108.8, 0 108.9, 0 123.01, 0 123.02, 0 123.03, 0 123.04, 0 123.05, 0 123.06, 0 123.07, 0 123.1, 0 123.11, 0 123.12, 0 123.13, 0 123.14, 0 123.15, 0 123.16, 0 123.17, 0 123.21, 0 123.22, 0 123.23, 0 123.24, 0 123.25, 0 123.26, 0 123.3, 0 124.0, 0 124.1, 0 124.11, 0 124.12, 0 124.13, 0 124.14, 0 124.15, 0 124.16, 0 124.17, 0 124.2, 0 124.25, 0 128.0, 0 128.1, 0 128.2, 0 131.1, 0 131.11, 0 131.12, 0 131.13, 0 131.14, 0 131.15, 0 131.16, 0 131.17, 0 131.18, 0 131.19, 0 131.2, 0 131.21, 0 131.22, 0 131.23, 0 131.24, 0 131.25, 0 131.4, 0 131.9, 0 131.91, 0 131.92, 0 131.93, 0 131.94, 0 131.95, 0 131.96, 0 131.97, 0 131.98, 0 131.99, 0 134.0, 0 135.0, 0 135.1, 0 135.15, 0 136.0, 0 142.1, 0 142.11, 0 142.12, 0 142.13, 0 142.15, 0 142.99, 0 143.0, 0 143.01, 0 143.02, 0 143.03, 0 143.04, 0 143.05, 0 143.06, 0 143.07, 0 143.08, 0 143.09, 0 143.1, 0 143.11, 0 143.12, 0 143.13, 0 143.14, 0 143.15, 0 143.16, 0 143.17, 0 143.18, 0 143.19, 0 143.2, 0 143.21, 0 143.22, 0 143.23, 0 143.24, 0 143.25, 0 143.26, 0 143.27, 0 143.28, 0 143.29, 0 143.3, 0 143.31, 0 143.32, 0 143.33, 0 143.34, 0 143.35, 0 143.36, 0 143.37, 0 143.38, 0 143.39, 0 143.4, 0 143.41, 0 143.42, 0 143.43, 0 143.44, 0 143.45, 0 143.46, 0 143.47, 0 143.48, 0 143.49, 0 143.5, 0 143.52, 0 143.53, 0 143.54, 0 143.56, 0 143.57, 0 143.58, 0 143.59, 0 143.6, 0 143.61, 0 143.62, 0 143.63, 0 143.64, 0 143.65, 0 143.66, 0 143.7, 0 143.9, 0 144.1, 0 144.11, 0 144.4, 0 146.1, 0 146.11, 0 146.22, 0 146.3, 0 146.31, 0 146.6, 0 154.0, 0 154.1, 0 154.2, 0 154.3, 0 154.4, 0 154.5, 0 154.99, 0 155.0, 0 155.02, 0 155.03, 0 163.0, 0 165.1, 0 165.11, 0 165.15, 0 165.2, 0 165.21, 0 165.22, 0 165.23, 0 165.24, 0 165.25, 0 165.26, 0 165.27, 0 171.0, 0 181.0, 0 182.3, 0 183.0, 0 184.1, 0 184.11, 0 184.12, 0 184.2, 0 184.21, 0 184.22, 0 184.23, 0 184.24, 0 184.25, 0 184.26, 0 184.27, 0 184.28, 0 184.29, 0 184.3, 0 184.31, 0 184.32, 0 184.33, 0 184.34, 0 186.0, 0 186.1, 0 186.11, 0 186.2, 0 186.21, 0 186.22, 0 186.3, 0 186.35, 0 186.4, 0 186.45, 0 186.5, 0 186.6, 0 186.7, 0 186.71, 0 186.8, 0 186.9, 0 186.91, 0 186.92, 0 200.1, 0 201.1, 0 201.2, 0 201.3, 0 208.0, 0 215.0, 0 216.1, 0 217.0, 0 217.1, 0 218.0, 0 219.1, 0 219.2, 0 223.0, 0 223.01, 0 223.34, 0 224.11, 0 224.12, 0 224.13, 0 224.14, 0 224.15, 0 224.16, 0 224.17, 0 224.18, 0 224.2, 0 224.25, 0 224.3, 0 224.34, 0 224.4, 0 224.5, 0 224.6, 0 228.3, 0 231.0, 0 232.1, 0 232.11, 0 232.31, 0 232.32, 0 232.33, 0 232.34, 0 232.35, 0 232.36, 0 232.37, 0 232.38, 0 232.39, 0 232.41, 0 232.43, 0 232.45, 0 232.5, 0 232.51, 0 232.6, 0 232.7, 0 232.8, 0 232.81, 0 232.82, 0 232.83, 0 232.84, 0 232.85, 0 232.9, 0 232.91, 0 234.1, 0 234.2, 0 234.5, 0 234.51, 0 234.52, 0 235.0, 0 236.1, 0 236.2, 0 236.3, 0 236.4, 0 236.5, 0 236.51, 0 236.52, 0 236.53, 0 236.54, 0 236.56, 0 236.57, 0 236.58, 0 236.59, 0 236.6, 0 236.61, 0 236.62, 0 236.63, 0 236.64, 0 236.65, 0 236.66, 0 236.67, 0 236.69, 0 236.7, 0 236.71, 0 236.72, 0 236.73, 0 236.74, 0 236.75, 0 236.76, 0 236.77, 0 236.78, 0 236.79, 0 237.1, 0 237.25, 0 237.3, 0 237.31, 0 237.32, 0 237.33, 0 237.34, 0 237.35, 0 237.36, 0 237.37, 0 237.4, 0 238.1, 0 238.2, 0 238.99, 0 241.0, 0 241.1, 0 242.21, 0 242.3, 0 242.32, 0 242.4, 0 242.99, 0 252.0, 0 252.1, 0 253.0, 0 253.01, 0 253.02, 0 253.03, 0 253.04, 0 253.05, 0 253.06, 0 253.1, 0 253.2, 0 362.0, 0 362.1, 0 364.0, 0 365.0, 0 366.0, 0 367.0, 0 368.0, 0 369.0, 0 370.0, 0 370.01, 0 371.0, 0 373.0, 0 389.0, 0 390.0, 0 390.01, 0 390.02, 0 390.03, 0 390.1, 0 390.11, 0 390.12, 0 390.13, 0 390.14, 0 390.15, 0 391.0, 0 391.01, 0 391.02, 0 391.1, 0 391.2, 0 392.0, 0 392.01, 0 393.0, 0 394.0, 0 395.0, 0 396.0, 0 397.0, 0 398.0, 0 398.1

Department: All

Status: All

General Ledger Comparison

Group By Department: No
Primary Accounts Only: No
Budget Revision: All
Sort By: Acct/Div
Activity Detail: No

Jackson Energy Cooperative Corporation
Case No. 2024-00324
Alternative Rate Adjustment for Electric Cooperatives
Filing Requirements / Exhibit List

Exhibit 17

807 KAR 5:078 Sec. 3(16)
Sponsoring Witness: Carol Wright

Description of Filing Requirement:

A schedule comparing each income statement account or subaccount included in the Distribution Cooperative's chart of accounts for each month of the test year to the same month of the 12-month period immediately preceding the test year. The amounts should reflect the income or expense activity of each month, rather than the cumulative balances at the end of the particular month.

Response:

Please see attached.

08/08/2024 10:38:21 am

General Ledger Comparison

Account: 0 403.6 - DISTRIBUTION PLANT-DEPREC EXPENS

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	893,127.58	893,127.58	856,965.28	104.2198 %	856,965.28	104.2198 %
Feb	896,606.34	1,789,733.92	858,795.52	104.4028 %	1,715,760.80	104.3114 %
Mar	899,977.10	2,689,711.02	861,493.39	104.4671 %	2,577,254.19	104.3634 %
Apr	902,305.01	3,592,016.03	864,059.51	104.4263 %	3,441,313.70	104.3792 %
May	904,820.98	4,496,837.01	867,565.31	104.2943 %	4,308,879.01	104.3621 %
Jun	909,458.37	5,406,295.38	871,832.71	104.3157 %	5,180,711.72	104.3543 %
Jul	914,171.46	6,320,466.84	874,991.68	104.4777 %	6,055,703.40	104.3721 %
Aug	917,542.20	7,238,009.04	877,932.09	104.5118 %	6,933,635.49	104.3898 %
Sep	922,375.57	8,160,384.61	880,633.56	104.7400 %	7,814,269.05	104.4293 %
Oct	924,856.16	9,085,240.77	883,625.80	104.6660 %	8,697,894.85	104.4533 %
Nov	928,002.54	10,013,243.31	886,400.20	104.6934 %	9,584,295.05	104.4755 %
Dec	931,681.67	10,944,924.98	890,397.14	104.6366 %	10,474,692.19	104.4892 %

Account: 0 403.7 - GENERAL PLANT-DEPREC EXPENSE

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	42,016.39	42,016.39	43,189.07	97.2848 %	43,189.07	97.2848 %
Feb	42,187.06	84,203.45	43,188.49	97.6813 %	86,377.56	97.4830 %
Mar	42,335.45	126,538.90	43,131.79	98.1537 %	129,509.35	97.7064 %
Apr	42,317.29	168,856.19	42,829.75	98.8035 %	172,339.10	97.9790 %
May	42,260.19	211,116.38	42,795.57	98.7490 %	215,134.67	98.1322 %
Jun	43,751.00	254,867.38	42,762.90	102.3106 %	257,897.57	98.8250 %
Jul	43,734.00	298,601.38	42,753.63	102.2931 %	300,651.20	99.3182 %
Aug	43,706.80	342,308.18	42,714.57	102.3229 %	343,365.77	99.6920 %
Sep	43,680.63	385,988.81	42,778.38	102.1091 %	386,144.15	99.9598 %
Oct	43,686.64	429,675.45	42,316.90	103.2369 %	428,461.05	100.2834 %
Nov	44,885.92	474,561.37	42,486.82	105.6467 %	470,947.87	100.7673 %
Dec	45,162.28	519,723.65	42,140.76	107.1701 %	513,088.63	101.2932 %

Account: 0 407.0 - AMORT OF PROP LOSSES & UNRECOVER

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	39,231.00	39,231.00	39,231.00	100.0000 %	39,231.00	100.0000 %
Feb	39,231.00	78,462.00	39,231.00	100.0000 %	78,462.00	100.0000 %
Mar	39,231.00	117,693.00	39,231.00	100.0000 %	117,693.00	100.0000 %
Apr	39,231.00	156,924.00	39,231.00	100.0000 %	156,924.00	100.0000 %
May	39,231.00	196,155.00	39,231.00	100.0000 %	196,155.00	100.0000 %
Jun	39,231.00	235,386.00	39,231.00	100.0000 %	235,386.00	100.0000 %
Jul	39,231.00	274,617.00	39,231.00	100.0000 %	274,617.00	100.0000 %
Aug	39,231.00	313,848.00	39,231.00	100.0000 %	313,848.00	100.0000 %
Sep	39,231.00	353,079.00	39,231.00	100.0000 %	353,079.00	100.0000 %
Oct	39,231.00	392,310.00	39,231.00	100.0000 %	392,310.00	100.0000 %
Nov	39,231.00	431,541.00	39,231.00	100.0000 %	431,541.00	100.0000 %
Dec	39,231.00	470,772.00	39,231.00	100.0000 %	470,772.00	100.0000 %

Account: 0 408.71 - TAXES - OTHER - PSC ASSESSMENT

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	110,053.23	110,053.23	112,724.47	97.6303 %	112,724.47	97.6303 %
Jul	0.00	110,053.23	0.00	0.0000 %	112,724.47	97.6303 %
Aug	0.00	110,053.23	0.00	0.0000 %	112,724.47	97.6303 %
Sep	0.00	110,053.23	0.00	0.0000 %	112,724.47	97.6303 %
Oct	0.00	110,053.23	-231.55	0.0000 %	112,492.92	97.8313 %
Nov	0.00	110,053.23	0.00	0.0000 %	112,492.92	97.8313 %
Dec	0.00	110,053.23	0.00	0.0000 %	112,492.92	97.8313 %

Account: 0 415.02 - REVENUE-SALE

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Dec	-7,211.87	-7,211.87	-10,824.46	66.6257 %	-10,824.46	66.6257 %

Account: 0 415.03 - REVENUE FROM SALE OF ETS UNITS

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-561.85	-561.85	-1,076.75	52.1802 %	-1,076.75	52.1802 %
Feb	-408.06	-969.91	-606.70	67.2589 %	-1,683.45	57.6144 %
Mar	0.00	-969.91	-598.65	0.0000 %	-2,282.10	42.5008 %
Apr	-136.02	-1,105.93	-166.98	81.4589 %	-2,449.08	45.1570 %
May	0.00	-1,105.93	0.00	0.0000 %	-2,449.08	45.1570 %
Jun	0.00	-1,105.93	-76.95	0.0000 %	-2,526.03	43.7813 %
Jul	-272.04	-1,377.97	0.00	0.0000 %	-2,526.03	54.5508 %
Aug	0.00	-1,377.97	0.00	0.0000 %	-2,526.03	54.5508 %
Sep	0.00	-1,377.97	-204.42	0.0000 %	-2,730.45	50.4668 %
Oct	-683.50	-2,061.47	-1,690.93	40.4215 %	-4,421.38	46.6250 %
Nov	-1,469.58	-3,531.05	-589.58	249.2588 %	-5,010.96	70.4665 %
Dec	-1,288.22	-4,819.27	-560.67	229.7644 %	-5,571.63	86.4966 %

Account: 0 415.08 - REVENUE FROM SALE OF GENERLINK

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-3,584.92	-3,584.92	-3,316.13	108.1055 %	-3,316.13	108.1055 %
Feb	-2,688.69	-6,273.61	-5,632.38	47.7363 %	-8,948.51	70.1079 %
Mar	-3,584.92	-9,858.53	-2,028.30	176.7451 %	-10,976.81	89.8123 %
Apr	-1,698.11	-11,556.64	-896.23	189.4726 %	-11,873.04	97.3351 %
May	-896.23	-12,452.87	-1,792.46	50.0000 %	-13,665.50	91.1263 %
Jun	0.00	-12,452.87	0.00	0.0000 %	-13,665.50	91.1263 %
Jul	-1,792.46	-14,245.33	-896.23	200.0000 %	-14,561.73	97.8272 %
Aug	-1,792.46	-16,037.79	-981.23	182.6748 %	-15,542.96	103.1836 %
Sep	-2,688.69	-18,726.48	0.00	0.0000 %	-15,542.96	120.4821 %
Oct	-5,377.38	-24,103.86	-2,688.69	200.0000 %	-18,231.65	132.2089 %
Nov	-5,424.54	-29,528.40	-6,273.60	86.4661 %	-24,505.25	120.4983 %
Dec	-3,596.23	-33,124.63	-4,481.15	80.2524 %	-28,986.40	114.2765 %

Account: 0 416.03 - ETS EXPENSES

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	178.85	178.85	-0.23	-77,760.8696 %	-0.23	-77,760.8696 %
Nov	0.00	178.85	0.00	0.0000 %	-0.23	-77,760.8696 %
Dec	0.00	178.85	0.00	0.0000 %	-0.23	-77,760.8696 %

Account: 0 416.04 - ETS/MARKETING EXPENSE

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	495.16	495.16	1,002.42	49.3965 %	1,002.42	49.3965 %
Feb	371.73	866.89	536.70	69.2622 %	1,539.12	56.3237 %
Mar	0.00	866.89	527.33	0.0000 %	2,066.45	41.9507 %
Apr	123.91	990.80	145.76	85.0096 %	2,212.21	44.7878 %
May	0.00	990.80	0.00	0.0000 %	2,212.21	44.7878 %
Jun	0.00	990.80	65.35	0.0000 %	2,277.56	43.5027 %
Jul	247.83	1,238.63	0.00	0.0000 %	2,277.56	54.3841 %
Aug	0.00	1,238.63	0.00	0.0000 %	2,277.56	54.3841 %
Sep	0.00	1,238.63	177.28	0.0000 %	2,454.84	50.4566 %
Oct	607.96	1,846.59	1,439.52	42.2335 %	3,894.36	47.4170 %
Nov	1,364.55	3,211.14	513.38	265.7973 %	4,407.74	72.8523 %
Dec	1,177.09	4,388.23	481.04	244.6969 %	4,888.78	89.7612 %

General Ledger Comparison

Account: 0 416.08 - GENERLINK EXPENSES

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	2,937.72	2,937.72	2,721.31	107.9524 %	2,721.31	107.9524 %
Feb	2,337.86	5,275.58	4,350.00	53.7439 %	7,071.31	74.6054 %
Mar	3,106.41	8,381.99	1,700.00	182.7300 %	8,771.31	95.5614 %
Apr	1,884.61	10,266.60	734.43	256.6085 %	9,505.74	108.0042 %
May	734.43	11,001.03	1,468.86	50.0000 %	10,974.60	100.2408 %
Jun	0.01	11,001.04	0.00	0.0000 %	10,974.60	100.2409 %
Jul	1,468.88	12,469.92	734.43	200.0027 %	11,709.03	106.4983 %
Aug	1,468.88	13,938.80	734.43	200.0027 %	12,443.46	112.0171 %
Sep	2,203.32	16,142.12	0.00	0.0000 %	12,443.46	129.7237 %
Oct	4,406.60	20,548.72	2,203.29	200.0009 %	14,646.75	140.2954 %
Nov	4,354.92	24,903.64	5,210.78	83.5752 %	19,857.53	125.4116 %
Dec	2,827.80	27,731.44	3,672.15	77.0067 %	23,529.68	117.8573 %

Account: 0 417.01 - RENT ON LONDON MEETING ROOM

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	-700.00	-700.00	0.00	0.0000 %	0.00	0.0000 %
Apr	-200.00	-900.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	-900.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	-900.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	-900.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	-900.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	-900.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	-900.00	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	-900.00	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	-900.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 417.03 - SUBSIDARIES-RENTAL INCOME & OTHE

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-200.00	-200.00	-200.00	100.0000 %	-200.00	100.0000 %
Feb	-200.00	-400.00	-200.00	100.0000 %	-400.00	100.0000 %
Mar	-200.00	-600.00	-200.00	100.0000 %	-600.00	100.0000 %
Apr	-200.00	-800.00	-200.00	100.0000 %	-800.00	100.0000 %
May	-200.00	-1,000.00	-200.00	100.0000 %	-1,000.00	100.0000 %
Jun	-200.00	-1,200.00	-100.00	200.0000 %	-1,100.00	109.0909 %
Jul	-200.00	-1,400.00	-100.00	200.0000 %	-1,200.00	116.6667 %
Aug	-200.00	-1,600.00	-100.00	200.0000 %	-1,300.00	123.0769 %
Sep	-200.00	-1,800.00	-100.00	200.0000 %	-1,400.00	128.5714 %
Oct	-200.00	-2,000.00	-200.00	100.0000 %	-1,600.00	125.0000 %
Nov	-200.00	-2,200.00	-200.00	100.0000 %	-1,800.00	122.2222 %
Dec	-200.00	-2,400.00	-200.00	100.0000 %	-2,000.00	120.0000 %

Account: 0 418.03 - NONOPERATING RENTAL INCOME

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-3,450.00	-3,450.00	0.00	0.0000 %	0.00	0.0000 %
Feb	-2,500.00	-5,950.00	0.00	0.0000 %	0.00	0.0000 %
Mar	-5,000.00	-10,950.00	-5,400.00	92.5926 %	-5,400.00	202.7778 %
Apr	-2,500.00	-13,450.00	-1,350.00	185.1852 %	-6,750.00	199.2593 %
May	-2,500.00	-15,950.00	-1,350.00	185.1852 %	-8,100.00	196.9136 %
Jun	-2,500.00	-18,450.00	-1,350.00	185.1852 %	-9,450.00	195.2381 %
Jul	-2,500.00	-20,950.00	-1,350.00	185.1852 %	-10,800.00	193.9815 %
Aug	-2,500.00	-23,450.00	0.00	0.0000 %	-10,800.00	217.1296 %
Sep	0.00	-23,450.00	-2,700.00	0.0000 %	-13,500.00	173.7037 %
Oct	-2,500.00	-25,950.00	-1,350.00	185.1852 %	-14,850.00	174.7475 %
Nov	-2,500.00	-28,450.00	-1,350.00	185.1852 %	-16,200.00	175.6173 %
Dec	-5,000.00	-33,450.00	-1,350.00	370.3704 %	-17,550.00	190.5983 %

Account: 0 418.1 - EQUITY IN EARNINGS-SUBSIDIARY CO

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	50,000.00	50,000.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	50,000.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	50,000.00	0.00	0.0000 %	0.00	0.0000 %
Apr	104,946.00	154,946.00	22,950.00	457.2810 %	22,950.00	675.1460 %
May	0.00	154,946.00	3,325.00	0.0000 %	26,275.00	589.7088 %
Jun	4,250.00	159,196.00	22,950.00	18.5185 %	49,225.00	323.4048 %
Jul	0.00	159,196.00	4,000.00	0.0000 %	53,225.00	299.1000 %
Aug	0.00	159,196.00	0.00	0.0000 %	53,225.00	299.1000 %
Sep	0.00	159,196.00	22,950.00	0.0000 %	76,175.00	208.9872 %
Oct	100,000.00	259,196.00	0.00	0.0000 %	76,175.00	340.2639 %
Nov	0.00	259,196.00	0.00	0.0000 %	76,175.00	340.2639 %
Dec	-767,937.87	-508,741.87	-918,936.09	83.5681 %	-842,761.09	60.3661 %

Account: 0 419.0 - INTEREST AND DIVIDEND INCOME

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-35,647.81	-35,647.81	-5,939.97	600.1345 %	-5,939.97	600.1345 %
Feb	-34,385.32	-70,033.13	-5,939.97	578.8804 %	-11,879.94	589.5074 %
Mar	-32,606.57	-102,639.70	-5,964.98	546.6333 %	-17,844.92	575.1760 %
Apr	-27,725.40	-130,365.10	-5,745.18	482.5854 %	-23,590.10	552.6263 %
May	-28,614.28	-158,979.38	-5,907.50	484.3721 %	-29,497.60	538.9570 %
Jun	-29,202.39	-188,181.77	-5,932.79	492.2202 %	-35,430.39	531.1310 %
Jul	-19,784.76	-207,966.53	-5,907.50	334.9092 %	-41,337.89	503.0894 %
Aug	-16,373.12	-224,339.65	-7,492.16	218.5367 %	-48,830.05	459.4295 %
Sep	-16,620.77	-240,960.42	-10,529.23	157.8536 %	-59,359.28	405.9356 %
Oct	-9,699.75	-250,660.17	-7,988.24	121.4254 %	-67,347.52	372.1892 %
Nov	-7,256.95	-257,917.12	-17,938.34	40.4550 %	-85,285.86	302.4149 %
Dec	-7,555.59	-265,472.71	-36,983.37	20.4297 %	-122,269.23	217.1214 %

Account: 0 419.1 - MONEY MARKET ACCTS-INTEREST INCO

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-64.50	-64.50	-57.96	111.2836 %	-57.96	111.2836 %
Feb	-55.69	-120.19	-57.42	96.9871 %	-115.38	104.1688 %
Mar	-54.33	-174.52	-66.36	81.8716 %	-181.74	96.0273 %
Apr	-61.73	-236.25	-61.60	100.2110 %	-243.34	97.0864 %
May	-66.95	-303.20	-64.60	103.6378 %	-307.94	98.4607 %
Jun	-52.55	-355.75	-60.55	86.7878 %	-368.49	96.5426 %
Jul	-66.71	-422.46	-55.92	119.2954 %	-424.41	99.5405 %
Aug	-61.86	-484.32	-64.43	96.0112 %	-488.84	99.0754 %
Sep	-50.77	-535.09	-52.52	96.6679 %	-541.36	98.8418 %
Oct	-71.19	-606.28	-68.33	104.1856 %	-609.69	99.4407 %
Nov	-57.41	-663.69	-58.33	98.4228 %	-668.02	99.3518 %
Dec	-55.90	-719.59	-58.68	95.2624 %	-726.70	99.0216 %

Account: 0 421.0 - MISC NONOPERATING INCOME

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	-4,353.71	-4,353.71	0.00	0.0000 %	0.00	0.0000 %
Apr	7,116.67	2,762.96	0.00	0.0000 %	0.00	0.0000 %
May	989.04	3,752.00	-3,599.24	-27.4791 %	-3,599.24	-104.2442 %
Jun	0.00	3,752.00	0.00	0.0000 %	-3,599.24	-104.2442 %
Jul	0.00	3,752.00	0.00	0.0000 %	-3,599.24	-104.2442 %
Aug	0.00	3,752.00	0.00	0.0000 %	-3,599.24	-104.2442 %
Sep	0.00	3,752.00	0.00	0.0000 %	-3,599.24	-104.2442 %
Oct	0.00	3,752.00	0.00	0.0000 %	-3,599.24	-104.2442 %
Nov	0.00	3,752.00	0.00	0.0000 %	-3,599.24	-104.2442 %
Dec	0.00	3,752.00	0.00	0.0000 %	-3,599.24	-104.2442 %

Account: 0 421.1 - GAIN/LOSS ON DISPOSITION OF PROPERTY

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	200.00	0.0000 %	200.00	0.0000 %
Feb	-12,250.00	-12,250.00	-1,910.00	641.3613 %	-1,710.00	716.3743 %
Mar	0.00	-12,250.00	-600.00	0.0000 %	-2,310.00	530.3030 %
Apr	-1,750.00	-14,000.00	-1,125.00	155.5556 %	-3,435.00	407.5691 %
May	-1,515.00	-15,515.00	-650.00	233.0769 %	-4,085.00	379.8042 %
Jun	250.00	-15,265.00	325.00	76.9231 %	-3,760.00	405.9840 %
Jul	-145,655.00	-160,920.00	-1,275.00	11,423.9216 %	-5,035.00	3,196.0278 %
Aug	0.00	-160,920.00	-425.00	0.0000 %	-5,460.00	2,947.2527 %
Sep	-385.00	-161,305.00	-650.00	59.2308 %	-6,110.00	2,640.0164 %
Oct	-225.00	-161,530.00	-385.45	58.3733 %	-6,495.45	2,486.8177 %
Nov	200.00	-161,330.00	-250.00	-80.0000 %	-6,745.45	2,391.6862 %
Dec	-125.00	-161,455.00	-625.00	20.0000 %	-7,370.45	2,190.5718 %

Account: 0 423.0 - G&T COOP CAPITAL CREDITS

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-51,725.73	-51,725.73	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	-51,725.73	950,603.60	0.0000 %	950,603.60	-5.4414 %
Mar	0.00	-51,725.73	0.00	0.0000 %	950,603.60	-5.4414 %
Apr	0.00	-51,725.73	0.00	0.0000 %	950,603.60	-5.4414 %
May	0.00	-51,725.73	0.00	0.0000 %	950,603.60	-5.4414 %
Jun	0.00	-51,725.73	0.00	0.0000 %	950,603.60	-5.4414 %
Jul	0.00	-51,725.73	0.00	0.0000 %	950,603.60	-5.4414 %
Aug	0.00	-51,725.73	0.00	0.0000 %	950,603.60	-5.4414 %
Sep	0.00	-51,725.73	0.00	0.0000 %	950,603.60	-5.4414 %
Oct	0.00	-51,725.73	0.00	0.0000 %	950,603.60	-5.4414 %
Nov	0.00	-51,725.73	0.00	0.0000 %	950,603.60	-5.4414 %
Dec	-1,684,940.00	-1,736,665.73	-2,971,084.00	56.7113 %	-2,020,480.40	85.9531 %

Account: 0 424.0 - OTHER CAP CREDITS & PAT CAPITAL

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	-11,318.00	-11,318.00	0.00	0.0000 %	0.00	0.0000 %
Mar	-29,372.74	-40,690.74	-76,792.70	38.2494 %	-76,792.70	52.9878 %
Apr	0.00	-40,690.74	0.00	0.0000 %	-76,792.70	52.9878 %
May	0.00	-40,690.74	0.00	0.0000 %	-76,792.70	52.9878 %
Jun	0.00	-40,690.74	0.00	0.0000 %	-76,792.70	52.9878 %
Jul	0.00	-40,690.74	0.00	0.0000 %	-76,792.70	52.9878 %
Aug	0.00	-40,690.74	-143,816.00	0.0000 %	-220,608.70	18.4448 %
Sep	-344,912.78	-385,603.52	0.00	0.0000 %	-220,608.70	174.7907 %
Oct	-2,041.46	-387,644.98	-33,305.74	6.1295 %	-253,914.44	152.6676 %
Nov	0.00	-387,644.98	0.00	0.0000 %	-253,914.44	152.6676 %
Dec	-16,524.59	-404,169.57	-10,667.06	154.9123 %	-264,581.50	152.7581 %

Account: 0 426.0 - DONATIONS

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	4,536.20	4,536.20	3,400.00	133.4176 %	3,400.00	133.4176 %
Feb	4,650.68	9,186.88	3,300.00	140.9297 %	6,700.00	137.1176 %
Mar	10,714.00	19,900.88	8,812.05	121.5835 %	15,512.05	128.2930 %
Apr	5,099.76	25,000.64	3,821.13	133.4621 %	19,333.18	129.3147 %
May	5,350.00	30,350.64	5,400.00	99.0741 %	24,733.18	122.7122 %
Jun	3,100.00	33,450.64	5,250.00	59.0476 %	29,983.18	111.5647 %
Jul	5,600.00	39,050.64	6,675.00	83.8951 %	36,658.18	106.5264 %
Aug	5,250.00	44,300.64	7,000.00	75.0000 %	43,658.18	101.4716 %
Sep	6,750.00	51,050.64	200.00	3,375.0000 %	43,858.18	116.3994 %
Oct	965.00	52,015.64	3,275.00	29.4656 %	47,133.18	110.3589 %
Nov	250.00	52,265.64	1,475.00	16.9492 %	48,608.18	107.5244 %
Dec	2,600.00	54,865.64	400.00	650.0000 %	49,008.18	111.9520 %

Account: 0 426.5 - OTHER DEDUCTIONS

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	34,990.77	34,990.77	798.40	4,382.6115 %	798.40	4,382.6115 %
Feb	0.00	34,990.77	23,814.59	0.0000 %	24,612.99	142.1638 %
Mar	487.37	35,478.14	26,143.73	1.8642 %	50,756.72	69.8984 %
Apr	21,763.43	57,241.57	1,687.00	1,290.0670 %	52,443.72	109.1486 %
May	550.63	57,792.20	697.30	78.9660 %	53,141.02	108.7525 %
Jun	0.00	57,792.20	6,341.71	0.0000 %	59,482.73	97.1579 %
Jul	12,903.97	70,696.17	0.00	0.0000 %	59,482.73	118.8516 %
Aug	5,179.46	75,875.63	491.50	1,053.8067 %	59,974.23	126.5137 %
Sep	0.00	75,875.63	0.00	0.0000 %	59,974.23	126.5137 %
Oct	117.01	75,992.64	0.00	0.0000 %	59,974.23	126.7088 %
Nov	10,497.61	86,490.25	3,477.89	301.8385 %	63,452.12	136.3079 %
Dec	0.00	86,490.25	0.00	0.0000 %	63,452.12	136.3079 %

Account: 0 427.2 - INTEREST-CFC CONSTRUCTION LOANS

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	27,170.59	27,170.59	30,960.52	87.7588 %	30,960.52	87.7588 %
Feb	26,685.47	53,856.06	30,429.27	87.6967 %	61,389.79	87.7280 %
Mar	26,184.51	80,040.57	30,035.71	87.1779 %	91,425.50	87.5473 %
Apr	26,184.51	106,225.08	30,035.71	87.1779 %	121,461.21	87.4560 %
May	25,735.40	131,960.48	29,520.37	87.1784 %	150,981.58	87.4017 %
Jun	25,377.45	157,337.93	29,095.94	87.2199 %	180,077.52	87.3723 %
Jul	25,377.45	182,715.38	29,095.94	87.2199 %	209,173.46	87.3511 %
Aug	24,941.74	207,657.12	28,596.77	87.2187 %	237,770.23	87.3352 %
Sep	24,358.95	232,016.07	28,140.98	86.5604 %	265,911.21	87.2532 %
Oct	23,723.57	255,739.64	28,140.98	84.3026 %	294,052.19	86.9708 %
Nov	25,167.02	280,906.66	27,658.26	90.9928 %	321,710.45	87.3166 %
Dec	23,723.57	304,630.23	27,170.59	87.3134 %	348,881.04	87.3164 %

Account: 0 427.25 - INTEREST-COBANK CONSTRUCTION LOANS

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	54,533.85	54,533.85	59,355.27	91.8770 %	59,355.27	91.8770 %
Feb	48,926.59	103,460.44	53,305.79	91.7848 %	112,661.06	91.8334 %
Mar	53,713.81	157,174.25	58,576.81	91.6981 %	171,237.87	91.7871 %
Apr	51,584.31	208,758.56	56,290.52	91.6394 %	227,528.39	91.7506 %
May	52,910.18	261,668.74	57,761.07	91.6018 %	285,289.46	91.7204 %
Jun	50,784.48	312,453.22	0.00	0.0000 %	285,289.46	109.5215 %
Jul	52,054.38	364,507.60	112,492.05	46.2738 %	397,781.51	91.6351 %
Aug	51,650.86	416,158.46	56,584.11	91.2816 %	454,365.62	91.5911 %
Sep	49,578.32	465,736.78	54,354.35	91.2132 %	508,719.97	91.5507 %
Oct	50,804.25	516,541.03	55,754.33	91.1216 %	564,474.30	91.5083 %
Nov	48,766.69	565,307.72	53,583.85	91.0101 %	618,058.15	91.4651 %
Dec	49,963.03	615,270.75	54,942.27	90.9373 %	673,000.42	91.4220 %

Account: 0 427.4 - INTEREST-FFB CONSTRUCT LOANS

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	249,312.85	249,312.85	178,160.05	139.9376 %	178,160.05	139.9376 %
Feb	249,312.85	498,625.70	178,160.05	139.9376 %	356,320.10	139.9376 %
Mar	224,381.64	723,007.34	168,372.52	133.2650 %	524,692.62	137.7964 %
Apr	246,960.12	969,967.46	185,521.25	133.1169 %	710,213.87	136.5740 %
May	246,960.12	1,216,927.58	185,521.25	133.1169 %	895,735.12	135.8580 %
Jun	255,192.08	1,472,119.66	202,774.76	125.8500 %	1,098,509.88	134.0106 %
Jul	244,678.77	1,716,798.43	183,624.47	133.2495 %	1,282,134.35	133.9016 %
Aug	244,678.77	1,961,477.20	183,624.47	133.2495 %	1,465,758.82	133.8199 %
Sep	277,302.54	2,238,779.74	276,294.91	100.3647 %	1,742,053.73	128.5138 %
Oct	242,445.27	2,481,225.01	181,728.23	133.4109 %	1,923,781.96	128.9764 %
Nov	242,445.27	2,723,670.28	181,728.23	133.4109 %	2,105,510.19	129.3592 %
Dec	258,564.22	2,982,234.50	362,767.55	71.2755 %	2,468,277.74	120.8225 %

Account: 0 431.0 - CONSUMER DEPOSITS-OTHER INTEREST

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	4,962.18	4,962.18	124.22	3,994.6707 %	124.22	3,994.6707 %
Feb	5,152.17	10,114.35	124.98	4,122.3956 %	249.20	4,058.7279 %
Mar	5,198.51	15,312.86	127.24	4,085.5942 %	376.44	4,067.8089 %
Apr	5,252.34	20,565.20	137.69	3,814.6125 %	514.13	4,000.0000 %
May	5,280.02	25,845.22	139.45	3,786.3177 %	653.58	3,954.4080 %
Jun	5,344.90	31,190.12	140.29	3,809.8938 %	793.87	3,928.8700 %
Jul	5,392.73	36,582.85	142.50	3,784.3719 %	936.37	3,906.8798 %
Aug	5,416.48	41,999.33	144.35	3,752.3242 %	1,080.72	3,886.2360 %
Sep	5,407.30	47,406.63	144.13	3,751.6825 %	1,224.85	3,870.4029 %
Oct	5,507.22	52,913.85	148.71	3,703.3286 %	1,373.56	3,852.3144 %
Nov	5,557.77	58,471.62	149.74	3,711.6135 %	1,523.30	3,838.4836 %
Dec	5,622.11	64,093.73	151.28	3,716.3604 %	1,674.58	3,827.4511 %

Account: 0 431.21 - INTEREST-COBANK LINE OF CREDIT LOAN

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	6,012.44	0.0000 %	6,012.44	0.0000 %
Feb	0.00	0.00	980.11	0.0000 %	6,992.55	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	6,992.55	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	6,992.55	0.0000 %
May	0.00	0.00	0.00	0.0000 %	6,992.55	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	6,992.55	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	6,992.55	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	6,992.55	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	6,992.55	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	6,992.55	0.0000 %
Nov	790.00	790.00	0.00	0.0000 %	6,992.55	11.2977 %
Dec	6,995.28	7,785.28	0.00	0.0000 %	6,992.55	111.3368 %

General Ledger Comparison

Account: 0 440.1 - RESIDENTIAL SALES

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-8,685,563.79	-8,685,563.79	-10,487,962.30	82.8146 %	-10,487,962.30	82.8146 %
Feb	-5,893,306.57	-14,578,870.36	-8,112,800.98	72.6421 %	-18,600,763.28	78.3778 %
Mar	-6,223,434.20	-20,802,304.56	-6,425,590.25	96.8539 %	-25,026,353.53	83.1216 %
Apr	-5,165,998.86	-25,968,303.42	-5,255,568.02	98.2957 %	-30,281,921.55	85.7551 %
May	-5,279,028.31	-31,247,331.73	-5,161,951.35	102.2681 %	-35,443,872.90	88.1600 %
Jun	-5,257,118.72	-36,504,450.45	-6,554,392.23	80.2076 %	-41,998,265.13	86.9189 %
Jul	-6,818,783.53	-43,323,233.98	-7,587,952.99	89.8633 %	-49,586,218.12	87.3695 %
Aug	-6,550,822.90	-49,874,056.88	-6,773,469.99	96.7130 %	-56,359,688.11	88.4924 %
Sep	-5,146,377.31	-55,020,434.19	-5,374,971.80	95.7471 %	-61,734,659.91	89.1241 %
Oct	-5,038,721.93	-60,059,156.12	-5,832,921.57	86.3842 %	-67,567,581.48	88.8875 %
Nov	-6,730,097.03	-66,789,253.15	-7,630,001.59	88.2057 %	-75,197,583.07	88.8184 %
Dec	-8,061,682.93	-74,850,936.08	-10,290,810.32	78.3387 %	-85,488,393.39	87.5568 %

Account: 0 440.11 - ENVIRO SURCHARGE-RESIDENT SALES

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-732,136.05	-732,136.05	-951,110.79	76.9769 %	-951,110.79	76.9769 %
Feb	-369,476.14	-1,101,612.19	-754,639.76	48.9606 %	-1,705,750.55	64.5823 %
Mar	-525,322.38	-1,626,934.57	-461,967.82	113.7141 %	-2,167,718.37	75.0529 %
Apr	-540,605.15	-2,167,539.72	-530,105.78	101.9806 %	-2,697,824.15	80.3440 %
May	-521,250.64	-2,688,790.36	-565,451.11	92.1831 %	-3,263,275.26	82.3955 %
Jun	-631,590.11	-3,320,380.47	-750,551.04	84.1502 %	-4,013,826.30	82.7236 %
Jul	-836,313.97	-4,156,694.44	-802,897.95	104.1619 %	-4,816,724.25	86.2971 %
Aug	-732,728.56	-4,889,423.00	-632,671.78	115.8150 %	-5,449,396.03	89.7241 %
Sep	-464,879.31	-5,354,302.31	-430,367.08	108.0193 %	-5,879,763.11	91.0632 %
Oct	-461,458.57	-5,815,760.88	-511,925.95	90.1417 %	-6,391,689.06	90.9894 %
Nov	-718,917.31	-6,534,678.19	-785,800.25	91.4886 %	-7,177,489.31	91.0441 %
Dec	-914,616.77	-7,449,294.96	-1,108,859.60	82.4826 %	-8,286,348.91	89.8984 %

Account: 0 442.1 - SMALL COMMERCIAL-COMM/INDUST SAL

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-776,270.20	-776,270.20	-849,392.76	91.3912 %	-849,392.76	91.3912 %
Feb	-554,425.60	-1,330,695.80	-709,713.40	78.1196 %	-1,559,106.16	85.3499 %
Mar	-591,566.16	-1,922,261.96	-623,541.02	94.8721 %	-2,182,647.18	88.0702 %
Apr	-587,231.15	-2,509,493.11	-566,090.56	103.7345 %	-2,748,737.74	91.2962 %
May	-632,110.67	-3,141,603.78	-626,370.07	100.9165 %	-3,375,107.81	93.0816 %
Jun	-624,930.49	-3,766,534.27	-713,885.79	87.5393 %	-4,088,993.60	92.1140 %
Jul	-726,120.14	-4,492,654.41	-784,851.77	92.5169 %	-4,873,845.37	92.1788 %
Aug	-713,914.25	-5,206,568.66	-728,277.49	98.0278 %	-5,602,122.86	92.9392 %
Sep	-620,634.77	-5,827,203.43	-645,548.69	96.1407 %	-6,247,671.55	93.2700 %
Oct	-604,461.86	-6,431,665.29	-642,117.16	94.1358 %	-6,889,788.71	93.3507 %
Nov	-643,695.70	-7,075,360.99	-714,178.77	90.1309 %	-7,603,967.48	93.0483 %
Dec	-714,630.95	-7,789,991.94	-844,451.82	84.6266 %	-8,448,419.30	92.2065 %

Account: 0 442.11 - C & I SALES-SMALL COMMERCIAL-ENV

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-62,759.81	-62,759.81	-73,055.00	85.9076 %	-73,055.00	85.9076 %
Feb	-32,279.17	-95,038.98	-66,186.97	48.7697 %	-139,241.97	68.2545 %
Mar	-51,487.04	-146,526.02	-42,954.22	119.8649 %	-182,196.19	80.4221 %
Apr	-63,049.26	-209,575.28	-58,897.92	107.0484 %	-241,094.11	86.9268 %
May	-61,778.97	-271,354.25	-68,321.89	90.4234 %	-309,416.00	87.6988 %
Jun	-75,918.29	-347,272.54	-82,083.26	92.4894 %	-391,499.26	88.7032 %
Jul	-89,078.85	-436,351.39	-82,979.15	107.3509 %	-474,478.41	91.9644 %
Aug	-80,223.27	-516,574.66	-66,598.37	120.4583 %	-541,076.78	95.4716 %
Sep	-53,985.05	-570,559.71	-50,086.10	107.7845 %	-591,162.88	96.5148 %
Oct	-55,176.16	-625,735.87	-57,573.75	95.8356 %	-648,736.63	96.4545 %
Nov	-70,056.20	-695,792.07	-74,281.78	94.3114 %	-723,018.41	96.2344 %
Dec	-81,232.71	-777,024.78	-91,111.94	89.1570 %	-814,130.35	95.4423 %

Account: 0 442.2 - LARGE COMMERCIAL-COMM/INDUST SAL

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-1,492,262.89	-1,492,262.89	-1,235,249.08	120.8066 %	-1,235,249.08	120.8066 %
Feb	-1,181,116.73	-2,673,379.62	-1,210,117.68	97.6035 %	-2,445,366.76	109.3243 %
Mar	-1,504,146.21	-4,177,525.83	-1,171,814.74	128.3604 %	-3,617,181.50	115.4912 %
Apr	-1,469,621.71	-5,647,147.54	-1,145,836.15	128.2576 %	-4,763,017.65	118.5624 %
May	-1,636,632.26	-7,283,779.80	-1,318,235.14	124.1533 %	-6,081,252.79	119.7743 %
Jun	-1,590,650.57	-8,874,430.37	-1,422,694.39	111.8055 %	-7,503,947.18	118.2635 %
Jul	-1,742,460.83	-10,616,891.20	-1,480,887.88	117.6633 %	-8,984,835.06	118.1646 %
Aug	-1,642,635.64	-12,259,526.84	-1,438,578.69	114.1846 %	-10,423,413.75	117.6153 %
Sep	-1,591,994.82	-13,851,521.66	-1,379,044.24	115.4419 %	-11,802,457.99	117.3613 %
Oct	-1,707,141.08	-15,558,662.74	-1,338,632.01	127.5288 %	-13,141,090.00	118.3970 %
Nov	-1,663,288.91	-17,221,951.65	-1,467,349.91	113.3533 %	-14,608,439.91	117.8904 %
Dec	-1,693,010.21	-18,914,961.86	-1,512,142.00	111.9611 %	-16,120,581.91	117.3342 %

Account: 0 442.21 - ENVIRON SURCHARGE-LARGE COMM-C&I

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-152,711.63	-152,711.63	-105,536.16	144.7008 %	-105,536.16	144.7008 %
Feb	-86,115.58	-238,827.21	-112,576.37	76.4953 %	-218,112.53	109.4972 %
Mar	-137,948.42	-376,775.63	-80,949.30	170.4134 %	-299,061.83	125.9859 %
Apr	-180,546.23	-557,321.86	-119,469.32	151.1235 %	-418,531.15	133.1614 %
May	-192,574.36	-749,896.22	-143,645.20	134.0625 %	-562,176.35	133.3916 %
Jun	-213,096.19	-962,992.41	-168,148.12	126.7312 %	-730,324.47	131.8582 %
Jul	-237,969.89	-1,200,962.30	-160,692.58	148.0902 %	-891,017.05	134.7856 %
Aug	-245,230.09	-1,446,192.39	-134,092.46	182.8813 %	-1,025,109.51	141.0769 %
Sep	-189,543.58	-1,635,735.97	-107,852.56	175.7432 %	-1,132,962.07	144.3769 %
Oct	-197,435.35	-1,833,171.32	-121,986.58	161.8501 %	-1,254,948.65	146.0754 %
Nov	-214,802.74	-2,047,974.06	-153,757.50	139.7023 %	-1,408,706.15	145.3798 %
Dec	-218,210.33	-2,266,184.39	-164,216.21	132.8799 %	-1,572,922.36	144.0748 %

Account: 0 445.0 - OTHER SALES TO PUBLIC AUTHORITIE

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-387,867.86	-387,867.86	-452,572.16	85.7030 %	-452,572.16	85.7030 %
Feb	-269,044.35	-656,912.21	-373,102.25	72.1101 %	-825,674.41	79.5607 %
Mar	-301,110.13	-958,022.34	-300,540.86	100.1894 %	-1,126,215.27	85.0657 %
Apr	-221,888.16	-1,179,910.50	-245,988.35	90.2027 %	-1,372,203.62	85.9865 %
May	-265,996.02	-1,445,906.52	-263,850.46	100.8132 %	-1,636,054.08	88.3777 %
Jun	-252,846.29	-1,698,752.81	-309,841.64	81.6050 %	-1,945,895.72	87.2993 %
Jul	-326,295.38	-2,025,048.19	-347,401.66	93.9245 %	-2,293,297.38	88.3029 %
Aug	-341,678.25	-2,366,726.44	-352,431.73	96.9488 %	-2,645,729.11	89.4546 %
Sep	-277,709.32	-2,644,435.76	-296,305.31	93.7240 %	-2,942,034.42	89.8846 %
Oct	-259,848.21	-2,904,283.97	-274,687.25	94.5978 %	-3,216,721.67	90.2871 %
Nov	-302,074.04	-3,206,358.01	-349,235.02	86.4959 %	-3,565,956.69	89.9158 %
Dec	-342,581.61	-3,548,939.62	-443,086.92	77.3170 %	-4,009,043.61	88.5233 %

Account: 0 445.01 - ENVIRON SURCHARGE-OTHER PUBLIC A

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-31,376.86	-31,376.86	-38,709.82	81.0566 %	-38,709.82	81.0566 %
Feb	-15,451.66	-46,828.52	-34,511.85	44.7720 %	-73,221.67	63.9545 %
Mar	-26,327.63	-73,156.15	-20,701.46	127.1776 %	-93,923.13	77.8894 %
Apr	-24,697.80	-97,853.95	-25,954.00	95.1599 %	-119,877.13	81.6285 %
May	-26,107.42	-123,961.37	-29,072.66	89.8006 %	-148,949.79	83.2236 %
Jun	-31,132.92	-155,094.29	-36,135.61	86.1558 %	-185,085.40	83.7961 %
Jul	-40,270.26	-195,364.55	-36,680.46	109.7867 %	-221,765.86	88.0950 %
Aug	-38,609.51	-233,974.06	-32,369.80	119.2763 %	-254,135.66	92.0666 %
Sep	-24,115.30	-258,089.36	-23,039.83	104.6679 %	-277,175.49	93.1141 %
Oct	-23,889.66	-281,979.02	-24,787.44	96.3781 %	-301,962.93	93.3820 %
Nov	-33,138.34	-315,117.36	-36,554.73	90.6540 %	-338,517.66	93.0874 %
Dec	-39,167.49	-354,284.85	-48,133.86	81.3720 %	-386,651.52	91.6290 %

Account: 0 450.0 - FORFEITED DISCOUNTS

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-98,597.17	-98,597.17	-93,521.76	105.4270 %	-93,521.76	105.4270 %
Feb	-92,209.01	-190,806.18	-135,242.17	68.1807 %	-228,763.93	83.4075 %
Mar	-79,067.02	-269,873.20	-86,930.53	90.9543 %	-315,694.46	85.4856 %
Apr	-84,279.66	-354,152.86	-76,479.30	110.1993 %	-392,173.76	90.3051 %
May	-61,707.99	-415,860.85	-63,779.60	96.7519 %	-455,953.36	91.2069 %
Jun	-72,553.04	-488,413.89	-84,677.88	85.6812 %	-540,631.24	90.3414 %
Jul	-80,751.08	-569,164.97	-87,665.77	92.1124 %	-628,297.01	90.5885 %
Aug	-74,765.84	-643,930.81	-79,926.90	93.5428 %	-708,223.91	90.9219 %
Sep	-75,694.04	-719,624.85	-81,958.81	92.3562 %	-790,182.72	91.0707 %
Oct	-59,965.84	-779,590.69	-67,797.57	88.4484 %	-857,980.29	90.8635 %
Nov	-77,280.79	-856,871.48	-102,164.36	75.6436 %	-960,144.65	89.2440 %
Dec	-107,330.37	-964,201.85	-121,566.80	88.2892 %	-1,081,711.45	89.1367 %

Account: 0 451.0 - MISCELLANEOUS SERVICE REVENUES

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-33,326.54	-33,326.54	-37,280.07	89.3951 %	-37,280.07	89.3951 %
Feb	-57,179.72	-90,506.26	-62,938.32	90.8504 %	-100,218.39	90.3090 %
Mar	-44,668.18	-135,174.44	-34,822.46	128.2741 %	-135,040.85	100.0989 %
Apr	-45,316.54	-180,490.98	-54,707.61	82.8341 %	-189,748.46	95.1212 %
May	-49,897.36	-230,388.34	-47,790.12	104.4094 %	-237,538.58	96.9899 %
Jun	-58,675.09	-289,063.43	-52,275.73	112.2416 %	-289,814.31	99.7409 %
Jul	-48,560.50	-337,623.93	-51,883.59	93.5951 %	-341,697.90	98.8077 %
Aug	-43,447.77	-381,071.70	-41,962.18	103.5403 %	-383,660.08	99.3253 %
Sep	-47,278.55	-428,350.25	-49,642.72	95.2376 %	-433,302.80	98.8570 %
Oct	-51,625.73	-479,975.98	-50,381.27	102.4701 %	-483,684.07	99.2334 %
Nov	-60,267.63	-540,243.61	-59,130.40	101.9233 %	-542,814.47	99.5264 %
Dec	-66,493.75	-606,737.36	-57,786.45	115.0681 %	-600,600.92	101.0217 %

Account: 0 454.0 - TELEPHONE CO-POLE ATTACHMENTS

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-165,850.89	-165,850.89	-110,000.00	150.7735 %	-110,000.00	150.7735 %
Feb	-116,833.00	-282,683.89	-110,000.00	106.2118 %	-220,000.00	128.4927 %
Mar	-116,833.00	-399,516.89	-110,000.00	106.2118 %	-330,000.00	121.0657 %
Apr	-116,833.00	-516,349.89	-110,000.00	106.2118 %	-440,000.00	117.3522 %
May	-116,833.00	-633,182.89	-110,000.00	106.2118 %	-550,000.00	115.1242 %
Jun	-116,833.00	-750,015.89	-110,000.00	106.2118 %	-660,000.00	113.6388 %
Jul	-116,833.00	-866,848.89	-110,000.00	106.2118 %	-770,000.00	112.5778 %
Aug	-116,833.00	-983,681.89	-110,000.00	106.2118 %	-880,000.00	111.7820 %
Sep	-116,833.00	-1,100,514.89	-110,000.00	106.2118 %	-990,000.00	111.1631 %
Oct	-116,833.00	-1,217,347.89	-110,000.00	106.2118 %	-1,100,000.00	110.6680 %
Nov	-116,833.00	-1,334,180.89	-110,000.00	106.2118 %	-1,210,000.00	110.2629 %
Dec	-478,520.24	-1,812,701.13	-180,352.71	265.3247 %	-1,390,352.71	130.3771 %

Account: 0 456.0 - OTHER ELECTRIC REVENUES

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-28,322.49	-28,322.49	-18,521.15	152.9197 %	-18,521.15	152.9197 %
Feb	-78,082.43	-106,404.92	-12,765.78	611.6542 %	-31,286.93	340.0938 %
Mar	-19,139.07	-125,543.99	-14,002.04	136.6877 %	-45,288.97	277.2065 %
Apr	-11,904.25	-137,448.24	-12,706.93	93.6831 %	-57,995.90	236.9965 %
May	-16,095.57	-153,543.81	-13,936.36	115.4934 %	-71,932.26	213.4561 %
Jun	-14,605.17	-168,148.98	-12,728.68	114.7422 %	-84,660.94	198.6146 %
Jul	-14,057.26	-182,206.24	-12,629.32	111.3065 %	-97,290.26	187.2811 %
Aug	-17,077.43	-199,283.67	-12,877.43	132.6152 %	-110,167.69	180.8912 %
Sep	-12,917.88	-212,201.55	-20,057.84	64.4031 %	-130,225.53	162.9493 %
Oct	-16,531.25	-228,732.80	-15,526.96	106.4680 %	-145,752.49	156.9323 %
Nov	-17,015.75	-245,748.55	-13,996.43	121.5721 %	-159,748.92	153.8342 %
Dec	-15,925.92	-261,674.47	-23,286.30	68.3918 %	-183,035.22	142.9640 %

General Ledger Comparison

Account: 0 555.0 - PURCHASED POWER

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	7,952,381.00	7,952,381.00	8,434,579.00	94.2831 %	8,434,579.00	94.2831 %
Feb	6,171,244.00	14,123,625.00	6,780,459.00	91.0151 %	15,215,038.00	92.8267 %
Mar	6,308,686.00	20,432,311.00	5,988,486.00	105.3469 %	21,203,524.00	96.3628 %
Apr	4,737,683.00	25,169,994.00	4,679,044.00	101.2532 %	25,882,568.00	97.2469 %
May	4,911,412.00	30,081,406.00	4,645,016.00	105.7351 %	30,527,584.00	98.5384 %
Jun	4,668,805.00	34,750,211.00	5,653,080.00	82.5887 %	36,180,664.00	96.0464 %
Jul	5,913,094.00	40,663,305.00	6,569,519.00	90.0080 %	42,750,183.00	95.1184 %
Aug	6,125,426.00	46,788,731.00	6,268,275.00	97.7211 %	49,018,458.00	95.4513 %
Sep	5,301,975.00	52,090,706.00	5,542,781.00	95.6555 %	54,561,239.00	95.4720 %
Oct	4,994,656.00	57,085,362.00	5,659,786.00	88.2481 %	60,221,025.00	94.7931 %
Nov	6,237,074.00	63,322,436.00	6,596,919.00	94.5453 %	66,817,944.00	94.7686 %
Dec	6,725,917.00	70,048,353.00	8,786,234.00	76.5506 %	75,604,178.00	92.6514 %

Account: 0 555.01 - ENVIRON SURCHARGE-PURCHASED POWE

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	1,115,926.00	1,115,926.00	1,170,947.00	95.3012 %	1,170,947.00	95.3012 %
Feb	580,226.00	1,696,152.00	924,918.00	62.7327 %	2,095,865.00	80.9285 %
Mar	754,691.00	2,450,843.00	628,346.00	120.1076 %	2,724,211.00	89.9652 %
Apr	771,538.00	3,222,381.00	719,864.00	107.1783 %	3,444,075.00	93.5630 %
May	777,714.00	4,000,095.00	758,026.00	102.5973 %	4,202,101.00	95.1927 %
Jun	873,350.00	4,873,445.00	1,037,779.00	84.1557 %	5,239,880.00	93.0068 %
Jul	1,145,072.00	6,018,517.00	1,160,440.00	98.6757 %	6,400,320.00	94.0346 %
Aug	1,187,689.00	7,206,206.00	905,746.00	131.1283 %	7,306,066.00	98.6332 %
Sep	803,227.00	8,009,433.00	635,740.00	126.3452 %	7,941,806.00	100.8515 %
Oct	738,928.00	8,748,361.00	771,060.00	95.8327 %	8,712,866.00	100.4074 %
Nov	1,089,879.00	9,838,240.00	996,359.00	109.3862 %	9,709,225.00	101.3288 %
Dec	1,207,675.00	11,045,915.00	1,418,914.00	85.1126 %	11,128,139.00	99.2611 %

Account: 0 555.02 - PURCHASED POWER-NORTH AMERICAN

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	10,727.45	10,727.45	33,048.83	32.4594 %	33,048.83	32.4594 %
Feb	7,223.21	17,950.66	23,943.16	30.1682 %	56,991.99	31.4968 %
Mar	15,990.99	33,941.65	49,799.64	32.1107 %	106,791.63	31.7831 %
Apr	13,490.34	47,431.99	43,160.73	31.2561 %	149,952.36	31.6314 %
May	24,129.51	71,561.50	44,622.92	54.0743 %	194,575.28	36.7783 %
Jun	17,137.58	88,699.08	32,478.81	52.7654 %	227,054.09	39.0652 %
Jul	9,261.24	97,960.32	44,192.72	20.9565 %	271,246.81	36.1148 %
Aug	22,908.59	120,868.91	37,677.39	60.8020 %	308,924.20	39.1257 %
Sep	19,315.36	140,184.27	19,152.15	100.8522 %	328,076.35	42.7292 %
Oct	8,727.52	148,911.79	28,135.84	31.0192 %	356,212.19	41.8042 %
Nov	0.00	148,911.79	16,313.62	0.0000 %	372,525.81	39.9735 %
Dec	25,303.11	174,214.90	20,614.18	122.7461 %	393,139.99	44.3137 %

Account: 0 555.03 - PURCHASED POWER-LOCK 12

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	32,655.26	32,655.26	54,519.07	59.8969 %	54,519.07	59.8969 %
Feb	33,111.92	65,767.18	49,674.64	66.6576 %	104,193.71	63.1201 %
Mar	40,754.67	106,521.85	44,712.20	91.1489 %	148,905.91	71.5363 %
Apr	54,229.21	160,751.06	69,061.68	78.5229 %	217,967.59	73.7500 %
May	60,882.44	221,633.50	70,613.93	86.2187 %	288,581.52	76.8010 %
Jun	41,033.15	262,666.65	40,466.17	101.4011 %	329,047.69	79.8263 %
Jul	47,314.41	309,981.06	61,692.01	76.6946 %	390,739.70	79.3319 %
Aug	38,981.12	348,962.18	48,204.27	80.8665 %	438,943.97	79.5004 %
Sep	24,646.28	373,608.46	41,427.24	59.4929 %	480,371.21	77.7749 %
Oct	19,305.20	392,913.66	21,707.53	88.9332 %	502,078.74	78.2574 %
Nov	28,770.21	421,683.87	40,075.32	71.7903 %	542,154.06	77.7793 %
Dec	36,342.65	458,026.52	44,193.36	82.2355 %	586,347.42	78.1152 %

Account: 0 580.0 - OPERATION SUPERVISION & ENGINEER

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	6,445.17	6,445.17	8,996.70	71.6393 %	8,996.70	71.6393 %
Feb	5,205.93	11,651.10	12,115.34	42.9697 %	21,112.04	55.1870 %
Mar	3,281.36	14,932.46	10,838.29	30.2756 %	31,950.33	46.7365 %
Apr	5,664.01	20,596.47	9,669.62	58.5753 %	41,619.95	49.4870 %
May	8,070.39	28,666.86	11,609.34	69.5164 %	53,229.29	53.8554 %
Jun	4,872.69	33,539.55	11,749.22	41.4725 %	64,978.51	51.6164 %
Jul	9,509.97	43,049.52	13,819.64	68.8149 %	78,798.15	54.6327 %
Aug	6,694.86	49,744.38	12,377.21	54.0902 %	91,175.36	54.5590 %
Sep	4,416.26	54,160.64	10,317.27	42.8045 %	101,492.63	53.3641 %
Oct	5,520.76	59,681.40	9,657.39	57.1662 %	111,150.02	53.6945 %
Nov	3,803.95	63,485.35	13,493.27	28.1915 %	124,643.29	50.9336 %
Dec	8,131.89	71,617.24	14,667.24	55.4425 %	139,310.53	51.4083 %

Account: 0 582.0 - STATION EXPENSES

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	31,332.03	31,332.03	3,309.18	946.8216 %	3,309.18	946.8216 %
Feb	3,697.52	35,029.55	3,728.28	99.1750 %	7,037.46	497.7584 %
Mar	24,144.68	59,174.23	3,649.06	661.6685 %	10,686.52	553.7278 %
Apr	3,690.32	62,864.55	3,674.52	100.4300 %	14,361.04	437.7437 %
May	32,620.03	95,484.58	5,414.26	602.4836 %	19,775.30	482.8477 %
Jun	5,331.58	100,816.16	6,878.80	77.5074 %	26,654.10	378.2388 %
Jul	5,490.45	106,306.61	3,920.55	140.0429 %	30,574.65	347.6953 %
Aug	-60.14	106,246.47	5,854.09	-1.0273 %	36,428.74	291.6556 %
Sep	3,887.73	110,134.20	3,580.58	108.5782 %	40,009.32	275.2714 %
Oct	30,988.07	141,122.27	3,792.16	817.1615 %	43,801.48	322.1861 %
Nov	3,711.02	144,833.29	4,967.93	74.6995 %	48,769.41	296.9757 %
Dec	4,446.56	149,279.85	3,529.51	125.9824 %	52,298.92	285.4358 %

Account: 0 583.0 - OVERHEAD LINE EXPENSES

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	134,296.58	134,296.58	129,933.77	103.3577 %	129,933.77	103.3577 %
Feb	99,116.93	233,413.51	118,523.31	83.6265 %	248,457.08	93.9452 %
Mar	102,819.80	336,233.31	126,804.09	81.0856 %	375,261.17	89.5998 %
Apr	120,910.76	457,144.07	127,545.66	94.7980 %	502,806.83	90.9184 %
May	122,001.76	579,145.83	105,707.44	115.4145 %	608,514.27	95.1737 %
Jun	101,398.83	680,544.66	138,776.78	73.0661 %	747,291.05	91.0682 %
Jul	125,873.87	806,418.53	124,345.95	101.2288 %	871,637.00	92.5177 %
Aug	78,673.53	885,092.06	123,239.83	63.8377 %	994,876.83	88.9650 %
Sep	99,857.26	984,949.32	111,857.36	89.2720 %	1,106,734.19	88.9960 %
Oct	131,064.55	1,116,013.87	116,140.80	112.8497 %	1,222,874.99	91.2615 %
Nov	98,706.89	1,214,720.76	111,251.30	88.7243 %	1,334,126.29	91.0499 %
Dec	167,360.03	1,382,080.79	166,172.34	100.7147 %	1,500,298.63	92.1204 %

Account: 0 583.01 - LINE INSPECTIONS-INCL POLE INSPE

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	19,006.49	19,006.49	15,857.21	119.8602 %	15,857.21	119.8602 %
Feb	15,771.28	34,777.77	16,002.68	98.5540 %	31,859.89	109.1585 %
Mar	10,142.77	44,920.54	19,998.02	50.7189 %	51,857.91	86.6223 %
Apr	16,122.02	61,042.56	17,031.41	94.6605 %	68,889.32	88.6096 %
May	16,304.60	77,347.16	19,408.19	84.0089 %	88,297.51	87.5983 %
Jun	17,791.34	95,138.50	19,574.80	90.8890 %	107,872.31	88.1955 %
Jul	12,393.75	107,532.25	14,304.66	86.6413 %	122,176.97	88.0135 %
Aug	23,481.29	131,013.54	12,777.93	183.7644 %	134,954.90	97.0795 %
Sep	16,694.35	147,707.89	16,375.89	101.9447 %	151,330.79	97.6060 %
Oct	15,551.80	163,259.69	12,436.82	125.0464 %	163,767.61	99.6899 %
Nov	18,202.01	181,461.70	12,961.47	140.4317 %	176,729.08	102.6779 %
Dec	17,517.65	198,979.35	13,149.60	133.2181 %	189,878.68	104.7929 %

Account: 0 583.02 - JOINT USE

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	12,011.62	12,011.62	6,971.33	172.3003 %	6,971.33	172.3003 %
Feb	21,185.06	33,196.68	8,840.17	239.6454 %	15,811.50	209.9528 %
Mar	18,018.07	51,214.75	9,401.42	191.6526 %	25,212.92	203.1290 %
Apr	17,245.69	68,460.44	8,310.68	207.5124 %	33,523.60	204.2157 %
May	16,180.15	84,640.59	8,536.12	189.5492 %	42,059.72	201.2391 %
Jun	12,817.61	97,458.20	9,605.42	133.4414 %	51,665.14	188.6343 %
Jul	12,850.04	110,308.24	8,415.61	152.6929 %	60,080.75	183.6000 %
Aug	14,000.92	124,309.16	10,773.26	129.9599 %	70,854.01	175.4441 %
Sep	11,237.30	135,546.46	10,879.03	103.2932 %	81,733.04	165.8405 %
Oct	13,042.45	148,588.91	9,646.90	135.1984 %	91,379.94	162.6056 %
Nov	19,608.55	168,197.46	11,300.89	173.5133 %	102,680.83	163.8061 %
Dec	11,970.26	180,167.72	12,102.75	98.9053 %	114,783.58	156.9630 %

Account: 0 583.1 - TRANSFORMER OIL SCREENING EXPENS

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	2,035.66	2,035.66	855.86	237.8496 %	855.86	237.8496 %
Feb	1,481.30	3,516.96	705.44	209.9824 %	1,561.30	225.2584 %
Mar	1,890.60	5,407.56	8,307.04	22.7590 %	9,868.34	54.7971 %
Apr	20,030.88	25,438.44	2,291.30	874.2146 %	12,159.64	209.2039 %
May	1,985.89	27,424.33	2,350.50	84.4880 %	14,510.14	189.0011 %
Jun	4,784.23	32,208.56	1,337.73	357.6379 %	15,847.87	203.2359 %
Jul	1,651.12	33,859.68	1,037.50	159.1441 %	16,885.37	200.5267 %
Aug	2,477.05	36,336.73	3,046.49	81.3083 %	19,931.86	182.3048 %
Sep	2,008.72	38,345.45	3,927.71	51.1423 %	23,859.57	160.7131 %
Oct	3,860.80	42,206.25	10,859.99	35.5507 %	34,719.56	121.5633 %
Nov	2,230.56	44,436.81	13,502.38	16.5198 %	48,221.94	92.1506 %
Dec	3,297.24	47,734.05	2,056.75	160.3131 %	50,278.69	94.9389 %

Account: 0 584.0 - UNDERGROUND LINE EXPENSES

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	5,018.84	5,018.84	6,550.13	76.6220 %	6,550.13	76.6220 %
Feb	3,525.93	8,544.77	2,980.92	118.2833 %	9,531.05	89.6519 %
Mar	2,870.62	11,415.39	6,280.18	45.7092 %	15,811.23	72.1980 %
Apr	3,694.07	15,109.46	7,112.44	51.9382 %	22,923.67	65.9120 %
May	4,337.45	19,446.91	3,320.12	130.6414 %	26,243.79	74.1010 %
Jun	3,741.23	23,188.14	3,702.03	101.0589 %	29,945.82	77.4336 %
Jul	3,718.96	26,907.10	2,423.53	153.4522 %	32,369.35	83.1252 %
Aug	4,484.60	31,391.70	4,566.63	98.2037 %	36,935.98	84.9895 %
Sep	3,134.75	34,526.45	3,244.21	96.6260 %	40,180.19	85.9290 %
Oct	4,582.46	39,108.91	15,970.83	28.6927 %	56,151.02	69.6495 %
Nov	3,018.44	42,127.35	4,313.00	69.9847 %	60,464.02	69.6734 %
Dec	6,242.73	48,370.08	5,021.82	124.3121 %	65,485.84	73.8634 %

Account: 0 584.01 - UNDERGROUND LOCATE EXPENSE

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	6,709.43	6,709.43	5,230.48	128.2756 %	5,230.48	128.2756 %
Feb	7,344.82	14,054.25	7,039.82	104.3325 %	12,270.30	114.5388 %
Mar	7,541.03	21,595.28	10,393.40	72.5559 %	22,663.70	95.2858 %
Apr	7,433.72	29,029.00	8,804.55	84.4304 %	31,468.25	92.2485 %
May	7,816.29	36,845.29	9,001.42	86.8340 %	40,469.67	91.0442 %
Jun	11,467.80	48,313.09	11,403.61	100.5629 %	51,873.28	93.1368 %
Jul	14,221.66	62,534.75	10,088.98	140.9623 %	61,962.26	100.9239 %
Aug	10,228.32	72,763.07	10,996.53	93.0141 %	72,958.79	99.7317 %
Sep	8,671.39	81,434.46	10,828.85	80.0767 %	83,787.64	97.1915 %
Oct	11,955.19	93,389.65	7,627.53	156.7374 %	91,415.17	102.1599 %
Nov	7,663.70	101,053.35	7,132.36	107.4497 %	98,547.53	102.5428 %
Dec	4,196.08	105,249.43	6,768.08	61.9981 %	105,315.61	99.9372 %

General Ledger Comparison

Account: 0 586.0 - METER EXPENSES

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	67,764.06	67,764.06	97,146.34	69.7546 %	97,146.34	69.7546 %
Feb	23,239.16	91,003.22	29,007.10	80.1154 %	126,153.44	72.1369 %
Mar	53,021.31	144,024.53	74,517.07	71.1532 %	200,670.51	71.7716 %
Apr	96,921.94	240,946.47	86,242.87	112.3826 %	286,913.38	83.9788 %
May	63,819.50	304,765.97	48,472.91	131.6601 %	335,386.29	90.8701 %
Jun	65,193.31	369,959.28	64,482.75	101.1019 %	399,869.04	92.5201 %
Jul	70,608.52	440,567.80	85,258.03	82.8174 %	485,127.07	90.8149 %
Aug	66,832.06	507,399.86	81,607.18	81.8948 %	566,734.25	89.5305 %
Sep	66,356.26	573,756.12	73,240.25	90.6008 %	639,974.50	89.6530 %
Oct	126,626.97	700,383.09	100,884.10	125.5173 %	740,858.60	94.5367 %
Nov	134,319.32	834,702.41	61,886.12	217.0427 %	802,744.72	103.9811 %
Dec	84,203.40	918,905.81	93,911.95	89.6621 %	896,656.67	102.4813 %

Account: 0 586.01 - RECONNECT, CONNECT & DISCONNECTS

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	85,874.51	85,874.51	23,090.47	371.9046 %	23,090.47	371.9046 %
Feb	52,835.13	138,709.64	28,875.46	182.9759 %	51,965.93	266.9242 %
Mar	31,788.34	170,497.98	41,538.00	76.5283 %	93,503.93	182.3431 %
Apr	41,293.38	211,791.36	49,188.06	83.9500 %	142,691.99	148.4255 %
May	59,293.61	271,084.97	34,267.15	173.0334 %	176,959.14	153.1907 %
Jun	54,038.21	325,123.18	43,063.60	125.4847 %	220,022.74	147.7680 %
Jul	43,129.10	368,252.28	33,283.30	129.5818 %	253,306.04	145.3784 %
Aug	60,680.05	428,932.33	61,636.46	98.4483 %	314,942.50	136.1939 %
Sep	54,788.28	483,720.61	87,333.75	62.7344 %	402,276.25	120.2459 %
Oct	63,570.17	547,290.78	58,949.84	107.8377 %	461,226.09	118.6600 %
Nov	79,201.22	626,492.00	68,905.68	114.9415 %	530,131.77	118.1767 %
Dec	57,372.64	683,864.64	86,985.87	65.9563 %	617,117.64	110.8159 %

Account: 0 586.1 - PREPAID METERING

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	12,048.62	12,048.62	13,636.99	88.3525 %	13,636.99	88.3525 %
Feb	15,635.12	27,683.74	12,960.84	120.6335 %	26,597.83	104.0827 %
Mar	14,691.40	42,375.14	13,810.87	106.3756 %	40,408.70	104.8664 %
Apr	13,413.00	55,788.14	11,487.46	116.7621 %	51,896.16	107.4996 %
May	17,381.46	73,169.60	11,613.02	149.6722 %	63,509.18	115.2111 %
Jun	16,521.09	89,690.69	12,410.64	133.1204 %	75,919.82	118.1387 %
Jul	14,529.52	104,220.21	9,461.58	153.5634 %	85,381.40	122.0643 %
Aug	18,243.05	122,463.26	10,348.87	176.2806 %	95,730.27	127.9253 %
Sep	13,253.31	135,716.57	9,264.21	143.0593 %	104,994.48	129.2607 %
Oct	16,000.46	151,717.03	9,818.77	162.9579 %	114,813.25	132.1424 %
Nov	14,536.27	166,253.30	10,712.49	135.6946 %	125,525.74	132.4456 %
Dec	13,452.71	179,706.01	10,394.09	129.4265 %	135,919.83	132.2147 %

Account: 0 587.0 - CUSTOMERS INSTALLATIONS EXPENSES

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	23,914.00	23,914.00	22,413.00	106.6970 %	22,413.00	106.6970 %
Feb	23,914.00	47,828.00	22,413.00	106.6970 %	44,826.00	106.6970 %
Mar	23,914.00	71,742.00	22,413.00	106.6970 %	67,239.00	106.6970 %
Apr	23,914.00	95,656.00	22,413.00	106.6970 %	89,652.00	106.6970 %
May	23,914.00	119,570.00	22,413.00	106.6970 %	112,065.00	106.6970 %
Jun	23,914.00	143,484.00	22,413.00	106.6970 %	134,478.00	106.6970 %
Jul	23,914.00	167,398.00	22,413.00	106.6970 %	156,891.00	106.6970 %
Aug	23,914.00	191,312.00	22,413.00	106.6970 %	179,304.00	106.6970 %
Sep	23,914.00	215,226.00	22,413.00	106.6970 %	201,717.00	106.6970 %
Oct	23,914.00	239,140.00	22,413.00	106.6970 %	224,130.00	106.6970 %
Nov	23,914.00	263,054.00	22,413.00	106.6970 %	246,543.00	106.6970 %
Dec	32,841.88	295,895.88	37,228.43	88.2172 %	283,771.43	104.2726 %

Account: 0 588.0 - MISCELLANEOUS DISTRIBUTION EXPEN

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	92,074.03	92,074.03	95,026.44	96.8931 %	95,026.44	96.8931 %
Feb	49,448.37	141,522.40	36,611.61	135.0620 %	131,638.05	107.5087 %
Mar	40,683.62	182,206.02	49,785.52	81.7178 %	181,423.57	100.4313 %
Apr	34,185.48	216,391.50	46,517.51	73.4895 %	227,941.08	94.9331 %
May	55,129.18	271,520.68	73,693.05	74.8092 %	301,634.13	90.0166 %
Jun	37,644.24	309,164.92	47,787.85	78.7737 %	349,421.98	88.4790 %
Jul	66,491.85	375,656.77	43,293.34	153.5845 %	392,715.32	95.6563 %
Aug	55,746.32	431,403.09	57,584.77	96.8074 %	450,300.09	95.8035 %
Sep	40,875.70	472,278.79	45,338.71	90.1563 %	495,638.80	95.2869 %
Oct	39,032.61	511,311.40	38,690.92	100.8831 %	534,329.72	95.6921 %
Nov	54,540.28	565,851.68	49,312.54	110.6012 %	583,642.26	96.9518 %
Dec	36,979.63	602,831.31	51,165.10	72.2751 %	634,807.36	94.9629 %

Account: 0 588.02 - SAFETY PROGRAMS

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	30,774.88	30,774.88	25,752.86	119.5008 %	25,752.86	119.5008 %
Feb	22,119.96	52,894.84	24,719.00	89.4857 %	50,471.86	104.8007 %
Mar	41,153.77	94,048.61	18,419.99	223.4191 %	68,891.85	136.5163 %
Apr	20,714.75	114,763.36	13,184.98	157.1087 %	82,076.83	139.8243 %
May	47,065.61	161,828.97	49,949.18	94.2270 %	132,026.01	122.5736 %
Jun	41,561.09	203,390.06	19,687.70	211.1018 %	151,713.71	134.0618 %
Jul	17,057.85	220,447.91	15,732.82	108.4221 %	167,446.53	131.6527 %
Aug	26,317.39	246,765.30	15,877.17	165.7562 %	183,323.70	134.6063 %
Sep	17,954.71	264,720.01	24,728.11	72.6085 %	208,051.81	127.2375 %
Oct	29,876.60	294,596.61	33,016.29	90.4905 %	241,068.10	122.2047 %
Nov	25,583.35	320,179.96	16,471.39	155.3199 %	257,539.49	124.3227 %
Dec	33,182.82	353,362.78	21,270.07	156.0071 %	278,809.56	126.7398 %

Account: 0 588.03 - TVPPA APPRENTICESHIP PROGRAM

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	6,450.00	6,450.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	6,450.00	0.00	0.0000 %	0.00	0.0000 %
Sep	-601.29	5,848.71	8,142.45	-7.3846 %	8,142.45	71.8299 %
Oct	1,272.84	7,121.55	0.00	0.0000 %	8,142.45	87.4620 %
Nov	0.00	7,121.55	0.00	0.0000 %	8,142.45	87.4620 %
Dec	0.00	7,121.55	830.00	0.0000 %	8,972.45	79.3713 %

Account: 0 588.06 - MAPPING

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	8,747.67	8,747.67	7,556.78	115.7592 %	7,556.78	115.7592 %
Feb	10,661.74	19,409.41	11,088.06	96.1551 %	18,644.84	104.1007 %
Mar	6,138.84	25,548.25	23,648.29	25.9589 %	42,293.13	60.4076 %
Apr	6,793.14	32,341.39	6,552.58	103.6712 %	48,845.71	66.2113 %
May	7,973.46	40,314.85	1,729.42	461.0482 %	50,575.13	79.7128 %
Jun	7,613.99	47,928.84	5,186.81	146.7952 %	55,761.94	85.9526 %
Jul	6,452.11	54,380.95	6,771.46	95.2839 %	62,533.40	86.9630 %
Aug	8,580.64	62,961.59	7,763.17	110.5301 %	70,296.57	89.5657 %
Sep	8,024.10	70,985.69	8,041.89	99.7788 %	78,338.46	90.6141 %
Oct	7,708.63	78,694.32	7,295.54	105.6622 %	85,634.00	91.8961 %
Nov	7,884.04	86,578.36	7,004.40	112.5584 %	92,638.40	93.4584 %
Dec	8,445.64	95,024.00	7,581.48	111.3983 %	100,219.88	94.8155 %

Account: 0 593.0 - MAINTENANCE OF OVERHEAD LINES

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	112,443.93	112,443.93	79,375.62	141.6605 %	79,375.62	141.6605 %
Feb	159,799.76	272,243.69	66,973.64	238.6010 %	146,349.26	186.0233 %
Mar	74,205.84	346,449.53	73,423.76	101.0652 %	219,773.02	157.6397 %
Apr	92,469.46	438,918.99	74,850.77	123.5384 %	294,623.79	148.9761 %
May	77,529.25	516,448.24	68,535.80	113.1223 %	363,159.59	142.2097 %
Jun	92,280.21	608,728.45	89,740.69	102.8298 %	452,900.28	134.4067 %
Jul	75,762.43	684,490.88	80,194.52	94.4733 %	533,094.80	128.3995 %
Aug	120,984.32	805,475.20	100,936.77	119.8615 %	634,031.57	127.0402 %
Sep	121,904.95	927,380.15	109,653.27	111.1731 %	743,684.84	124.7007 %
Oct	157,721.88	1,085,102.03	122,803.40	128.4345 %	866,488.24	125.2299 %
Nov	170,674.40	1,255,776.43	70,980.17	240.4536 %	937,468.41	133.9540 %
Dec	172,192.51	1,427,968.94	93,331.44	184.4957 %	1,030,799.85	138.5302 %

Account: 0 593.01 - EMERGENCY-MAINT OF OVH LINES

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	128,401.61	128,401.61	150,827.05	85.1317 %	150,827.05	85.1317 %
Feb	211,421.29	339,822.90	214,467.53	98.5796 %	365,294.58	93.0271 %
Mar	23,861.88	363,684.78	-5,147.18	-463.5913 %	360,147.40	100.9822 %
Apr	-549,116.50	-185,431.72	196,265.88	-279.7819 %	556,413.28	-33.3263 %
May	163,656.33	-21,775.39	257,461.69	63.5653 %	813,874.97	-2.6755 %
Jun	180,698.05	158,922.66	250,378.58	72.1699 %	1,064,253.55	14.9328 %
Jul	335,076.61	493,999.27	361,290.45	92.7444 %	1,425,544.00	34.6534 %
Aug	195,835.76	689,835.03	81,565.79	240.0955 %	1,507,109.79	45.7720 %
Sep	118,344.68	808,179.71	144,886.79	81.6808 %	1,651,996.58	48.9214 %
Oct	108,306.40	916,486.11	120,975.06	89.5279 %	1,772,971.64	51.6921 %
Nov	129,693.85	1,046,179.96	132,846.86	97.6266 %	1,905,818.50	54.8940 %
Dec	128,999.35	1,175,179.31	179,300.66	71.9458 %	2,085,119.16	56.3603 %

Account: 0 593.02 - AFTER INSPECTION

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	422.64	422.64	0.00	0.0000 %	0.00	0.0000 %
Feb	155.90	578.54	5,856.13	2.6622 %	5,856.13	9.8792 %
Mar	0.00	578.54	567.52	0.0000 %	6,423.65	9.0064 %
Apr	0.00	578.54	0.00	0.0000 %	6,423.65	9.0064 %
May	0.00	578.54	0.00	0.0000 %	6,423.65	9.0064 %
Jun	1,567.73	2,146.27	0.00	0.0000 %	6,423.65	33.4120 %
Jul	0.00	2,146.27	0.00	0.0000 %	6,423.65	33.4120 %
Aug	0.00	2,146.27	309.35	0.0000 %	6,733.00	31.8769 %
Sep	0.00	2,146.27	0.00	0.0000 %	6,733.00	31.8769 %
Oct	0.00	2,146.27	2,960.93	0.0000 %	9,693.93	22.1403 %
Nov	0.00	2,146.27	0.00	0.0000 %	9,693.93	22.1403 %
Dec	0.00	2,146.27	0.00	0.0000 %	9,693.93	22.1403 %

Account: 0 593.04 - MAINT OH LINES - ON CALL STANDBY

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	16,271.24	16,271.24	7,360.74	221.0544 %	7,360.74	221.0544 %
Feb	10,652.72	26,923.96	7,471.54	142.5773 %	14,832.28	181.5227 %
Mar	8,070.96	34,994.92	11,160.45	72.3175 %	25,992.73	134.6335 %
Apr	9,184.36	44,179.28	5,504.26	166.8591 %	31,496.99	140.2651 %
May	9,289.08	53,468.36	6,401.17	145.1153 %	37,898.16	141.0843 %
Jun	7,365.61	60,833.97	5,491.53	134.1267 %	43,389.69	140.2037 %
Jul	6,748.79	67,582.76	3,422.17	197.2079 %	46,811.86	144.3710 %
Aug	9,793.15	77,375.91	7,024.09	139.4223 %	53,835.95	143.7254 %
Sep	12,730.50	90,106.41	7,636.60	166.7038 %	61,472.55	146.5799 %
Oct	12,328.69	102,435.10	8,302.35	148.4964 %	69,774.90	146.8079 %
Nov	11,103.81	113,538.91	11,602.87	95.6988 %	81,377.77	139.5208 %
Dec	14,460.65	127,999.56	13,424.39	107.7192 %	94,802.16	135.0176 %

Account: 0 593.08 - CABLE REMOVAL

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	1,465.73	0.0000 %	1,465.73	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	1,465.73	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	1,465.73	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	1,465.73	0.0000 %
May	1,020.92	1,020.92	0.00	0.0000 %	1,465.73	69.6527 %
Jun	0.00	1,020.92	0.00	0.0000 %	1,465.73	69.6527 %
Jul	0.00	1,020.92	607.40	0.0000 %	2,073.13	49.2453 %
Aug	0.00	1,020.92	0.00	0.0000 %	2,073.13	49.2453 %
Sep	0.00	1,020.92	0.00	0.0000 %	2,073.13	49.2453 %
Oct	0.00	1,020.92	0.00	0.0000 %	2,073.13	49.2453 %
Nov	0.00	1,020.92	0.00	0.0000 %	2,073.13	49.2453 %
Dec	0.00	1,020.92	0.00	0.0000 %	2,073.13	49.2453 %

Account: 0 593.12 - ROW HAND CUT-MAINT OF OVH LINES

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	48,032.61	48,032.61	45,133.05	106.4245 %	45,133.05	106.4245 %
Feb	50,176.76	98,209.37	29,577.63	169.6443 %	74,710.68	131.4529 %
Mar	34,744.50	132,953.87	42,579.57	81.5990 %	117,290.25	113.3546 %
Apr	88,842.91	221,796.78	52,601.64	168.8976 %	169,891.89	130.5517 %
May	86,130.56	307,927.34	45,191.02	190.5922 %	215,082.91	143.1668 %
Jun	95,833.44	403,760.78	58,210.41	164.6328 %	273,293.32	147.7390 %
Jul	84,276.63	488,037.41	50,135.17	168.0988 %	323,428.49	150.8950 %
Aug	73,449.13	561,486.54	50,348.87	145.8804 %	373,777.36	150.2195 %
Sep	114,080.78	675,567.32	39,399.53	289.5486 %	413,176.89	163.5056 %
Oct	88,532.09	764,099.41	73,476.39	120.4905 %	486,653.28	157.0110 %
Nov	67,203.05	831,302.46	41,594.38	161.5676 %	528,247.66	157.3698 %
Dec	83,440.19	914,742.65	45,763.03	182.3310 %	574,010.69	159.3599 %

Account: 0 593.14 - COOP CREWS-MAINT OF OVH LINES

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	22,255.26	22,255.26	8,811.05	252.5835 %	8,811.05	252.5835 %
Feb	21,482.62	43,737.88	17,272.90	124.3718 %	26,083.95	167.6812 %
Mar	20,170.71	63,908.59	21,084.84	95.6645 %	47,168.79	135.4891 %
Apr	20,093.90	84,002.49	20,943.78	95.9421 %	68,112.57	123.3289 %
May	25,722.90	109,725.39	18,383.97	139.9203 %	86,496.54	126.8552 %
Jun	23,371.14	133,096.53	20,868.80	111.9908 %	107,365.34	123.9660 %
Jul	25,847.01	158,943.54	19,378.28	133.3813 %	126,743.62	125.4056 %
Aug	32,473.46	191,417.00	21,374.01	151.9297 %	148,117.63	129.2331 %
Sep	27,559.64	218,976.64	21,586.64	127.6699 %	169,704.27	129.0343 %
Oct	27,718.50	246,695.14	18,483.10	149.9667 %	188,187.37	131.0902 %
Nov	26,877.60	273,572.74	20,630.28	130.2823 %	208,817.65	131.0104 %
Dec	30,148.50	303,721.24	20,174.75	149.4368 %	228,992.40	132.6338 %

Account: 0 593.15 - ROW SPRAYING-MAINT OF OVH LINES

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	27,358.50	27,358.50	16,536.41	165.4440 %	16,536.41	165.4440 %
Jun	54,510.00	81,868.50	137,318.56	39.6960 %	153,854.97	53.2115 %
Jul	92,537.63	174,406.13	154,126.00	60.0402 %	307,980.97	56.6289 %
Aug	143,327.02	317,733.15	76,779.76	186.6729 %	384,760.73	82.5794 %
Sep	166,518.35	484,251.50	58,789.73	283.2439 %	443,550.46	109.1762 %
Oct	0.00	484,251.50	22,302.00	0.0000 %	465,852.46	103.9495 %
Nov	0.00	484,251.50	0.00	0.0000 %	465,852.46	103.9495 %
Dec	0.00	484,251.50	0.00	0.0000 %	465,852.46	103.9495 %

Account: 0 593.16 - ROW-TRADE A TREE-MAINT OVH LINES

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	247.06	247.06	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	247.06	125.00	0.0000 %	125.00	197.6480 %
Mar	0.00	247.06	0.00	0.0000 %	125.00	197.6480 %
Apr	0.00	247.06	0.00	0.0000 %	125.00	197.6480 %
May	0.00	247.06	0.00	0.0000 %	125.00	197.6480 %
Jun	0.00	247.06	0.00	0.0000 %	125.00	197.6480 %
Jul	0.00	247.06	0.00	0.0000 %	125.00	197.6480 %
Aug	0.00	247.06	0.00	0.0000 %	125.00	197.6480 %
Sep	0.00	247.06	32.14	0.0000 %	157.14	157.2229 %
Oct	0.00	247.06	0.00	0.0000 %	157.14	157.2229 %
Nov	0.00	247.06	0.00	0.0000 %	157.14	157.2229 %
Dec	0.00	247.06	0.00	0.0000 %	157.14	157.2229 %

Account: 0 593.18 - CIRCUIT CLEAR-MAINT OVH LINES

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	84,762.21	84,762.21	0.00	0.0000 %	0.00	0.0000 %
Feb	185,530.35	270,292.56	0.00	0.0000 %	0.00	0.0000 %
Mar	27,000.00	297,292.56	187,261.11	14.4184 %	187,261.11	158.7583 %
Apr	295,906.45	593,199.01	225,302.68	131.3373 %	412,563.79	143.7836 %
May	299,507.64	892,706.65	199,033.30	150.4812 %	611,597.09	145.9632 %
Jun	1,750.00	894,456.65	313,127.27	0.5589 %	924,724.36	96.7268 %
Jul	623,566.56	1,518,023.21	238,946.01	260.9655 %	1,163,670.37	130.4513 %
Aug	379,235.84	1,897,259.05	202,694.50	187.0973 %	1,366,364.87	138.8545 %
Sep	169,818.62	2,067,077.67	118,685.71	143.0826 %	1,485,050.58	139.1924 %
Oct	863,238.36	2,930,316.03	506,426.04	170.4569 %	1,991,476.62	147.1429 %
Nov	560,900.63	3,491,216.66	549,568.51	102.0620 %	2,541,045.13	137.3929 %
Dec	1,889,096.13	5,380,312.79	1,285,627.19	146.9397 %	3,826,672.32	140.6003 %

Account: 0 593.4 - MARCH 2023 WIND STORM

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	476,740.07	476,740.07	0.00	0.0000 %	0.00	0.0000 %
Apr	115,272.40	592,012.47	0.00	0.0000 %	0.00	0.0000 %
May	-192,307.05	399,705.42	0.00	0.0000 %	0.00	0.0000 %
Jun	99,972.88	499,678.30	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	499,678.30	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	499,678.30	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	499,678.30	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	499,678.30	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	499,678.30	0.00	0.0000 %	0.00	0.0000 %
Dec	-122,884.05	376,794.25	0.00	0.0000 %	0.00	0.0000 %

Account: 0 593.41 - STORM THREE MARCH 2023

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	4,108.74	4,108.74	0.00	0.0000 %	0.00	0.0000 %
Apr	452,153.72	456,262.46	0.00	0.0000 %	0.00	0.0000 %
May	103,340.92	559,603.38	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	559,603.38	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	559,603.38	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	559,603.38	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	559,603.38	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	559,603.38	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	559,603.38	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	559,603.38	0.00	0.0000 %	0.00	0.0000 %

Account: 0 593.45 - JUNE 2023 STORM

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	236,523.74	236,523.74	0.00	0.0000 %	0.00	0.0000 %
Jul	33,998.35	270,522.09	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	270,522.09	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	270,522.09	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	270,522.09	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	270,522.09	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	270,522.09	0.00	0.0000 %	0.00	0.0000 %

Account: 0 593.5 - STORM TWO MARCH 2023

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	139,871.80	139,871.80	0.00	0.0000 %	0.00	0.0000 %
Apr	15,938.29	155,810.09	0.00	0.0000 %	0.00	0.0000 %
May	8,719.20	164,529.29	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	164,529.29	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	164,529.29	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	164,529.29	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	164,529.29	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	164,529.29	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	164,529.29	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	164,529.29	0.00	0.0000 %	0.00	0.0000 %

Account: 0 593.62 - JULY 2023 STORM

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	91,092.94	91,092.94	0.00	0.0000 %	0.00	0.0000 %
Aug	13,801.54	104,894.48	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	104,894.48	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	104,894.48	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	104,894.48	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	104,894.48	0.00	0.0000 %	0.00	0.0000 %

Account: 0 594.0 - MAINTENANCE OF UNDERGROUND LINES

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	218.21	218.21	3,402.44	6.4133 %	3,402.44	6.4133 %
Feb	2,501.10	2,719.31	1,891.58	132.2228 %	5,294.02	51.3657 %
Mar	2,038.84	4,758.15	6,654.38	30.6391 %	11,948.40	39.8225 %
Apr	3,971.84	8,729.99	2,567.24	154.7125 %	14,515.64	60.1420 %
May	7,342.41	16,072.40	2,534.53	289.6951 %	17,050.17	94.2653 %
Jun	4,831.30	20,903.70	4,502.30	107.3074 %	21,552.47	96.9898 %
Jul	3,205.27	24,108.97	320.82	999.0867 %	21,873.29	110.2211 %
Aug	5,068.63	29,177.60	3,850.82	131.6247 %	25,724.11	113.4251 %
Sep	1,560.55	30,738.15	3,403.19	45.8555 %	29,127.30	105.5304 %
Oct	3,348.19	34,086.34	3,215.07	104.1405 %	32,342.37	105.3922 %
Nov	2,906.90	36,993.24	6,590.79	44.1055 %	38,933.16	95.0173 %
Dec	12,744.89	49,738.13	5,116.07	249.1148 %	44,049.23	112.9149 %

Account: 0 595.0 - MAINTENANCE OF LINE TRANSFORMERS

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	1,128.00	1,128.00	122.50	920.8163 %	122.50	920.8163 %
Mar	1,066.20	2,194.20	260.00	410.0769 %	382.50	573.6471 %
Apr	0.00	2,194.20	0.00	0.0000 %	382.50	573.6471 %
May	175.00	2,369.20	2,174.57	8.0476 %	2,557.07	92.6529 %
Jun	1,152.59	3,521.79	0.00	0.0000 %	2,557.07	137.7276 %
Jul	0.00	3,521.79	0.00	0.0000 %	2,557.07	137.7276 %
Aug	0.00	3,521.79	1,069.55	0.0000 %	3,626.62	97.1094 %
Sep	442.00	3,963.79	0.00	0.0000 %	3,626.62	109.2971 %
Oct	0.00	3,963.79	1,230.00	0.0000 %	4,856.62	81.6162 %
Nov	0.00	3,963.79	0.00	0.0000 %	4,856.62	81.6162 %
Dec	587.00	4,550.79	0.00	0.0000 %	4,856.62	93.7028 %

Account: 0 596.0 - MAINTENANCE OF STREET LIGHTING

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	2,225.23	2,225.23	0.00	0.0000 %	0.00	0.0000 %
Feb	509.44	2,734.67	533.59	95.4741 %	533.59	512.5040 %
Mar	211.11	2,945.78	8,291.39	2.5461 %	8,824.98	33.3800 %
Apr	0.00	2,945.78	657.01	0.0000 %	9,481.99	31.0671 %
May	0.00	2,945.78	845.92	0.0000 %	10,327.91	28.5225 %
Jun	141.91	3,087.69	1,378.45	10.2949 %	11,706.36	26.3762 %
Jul	230.80	3,318.49	127.49	181.0338 %	11,833.85	28.0424 %
Aug	0.00	3,318.49	0.00	0.0000 %	11,833.85	28.0424 %
Sep	89.65	3,408.14	644.12	13.9182 %	12,477.97	27.3133 %
Oct	721.15	4,129.29	145.10	497.0021 %	12,623.07	32.7122 %
Nov	0.00	4,129.29	4,911.91	0.0000 %	17,534.98	23.5489 %
Dec	895.76	5,025.05	2,477.77	36.1519 %	20,012.75	25.1092 %

Account: 0 598.0 - MAINT-MISC DISTRIBUTION PLANT

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	28,220.67	28,220.67	21,081.77	133.8629 %	21,081.77	133.8629 %
Feb	26,707.64	54,928.31	20,424.51	130.7627 %	41,506.28	132.3373 %
Mar	20,320.59	75,248.90	22,714.62	89.4604 %	64,220.90	117.1720 %
Apr	22,174.94	97,423.84	21,814.54	101.6521 %	86,035.44	113.2369 %
May	26,548.33	123,972.17	20,838.02	127.4033 %	106,873.46	115.9990 %
Jun	22,363.46	146,335.63	26,999.23	82.8300 %	133,872.69	109.3095 %
Jul	20,552.81	166,888.44	17,849.95	115.1421 %	151,722.64	109.9957 %
Aug	35,221.87	202,110.31	24,216.46	145.4460 %	175,939.10	114.8752 %
Sep	23,248.23	225,358.54	25,157.64	92.4102 %	201,096.74	112.0647 %
Oct	27,767.58	253,126.12	22,013.44	126.1392 %	223,110.18	113.4534 %
Nov	25,577.12	278,703.24	23,646.91	108.1626 %	246,757.09	112.9464 %
Dec	22,525.49	301,228.73	23,207.41	97.0616 %	269,964.50	111.5809 %

Account: 0 903.0 - CUSTOMER RECORDS & COLLECT EXP

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	56,819.43	56,819.43	40,899.91	138.9231 %	40,899.91	138.9231 %
Feb	54,963.03	111,782.46	47,803.96	114.9759 %	88,703.87	126.0176 %
Mar	44,613.83	156,396.29	44,341.92	100.6132 %	133,045.79	117.5507 %
Apr	47,571.21	203,967.50	46,748.88	101.7590 %	179,794.67	113.4447 %
May	44,941.21	248,908.71	40,930.93	109.7977 %	220,725.60	112.7684 %
Jun	43,768.15	292,676.86	37,926.11	115.4037 %	258,651.71	113.1548 %
Jul	44,769.04	337,445.90	41,995.40	106.6046 %	300,647.11	112.2399 %
Aug	49,392.05	386,837.95	48,064.62	102.7618 %	348,711.73	110.9334 %
Sep	48,250.26	435,088.21	46,114.32	104.6318 %	394,826.05	110.1974 %
Oct	45,924.94	481,013.15	40,713.30	112.8008 %	435,539.35	110.4408 %
Nov	43,924.59	524,937.74	44,227.35	99.3154 %	479,766.70	109.4152 %
Dec	46,724.90	571,662.64	47,146.33	99.1061 %	526,913.03	108.4928 %

Account: 0 903.01 - BANK DRAFTS

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	377.80	377.80	700.36	53.9437 %	700.36	53.9437 %
Feb	492.41	870.21	479.38	102.7181 %	1,179.74	73.7629 %
Mar	877.15	1,747.36	522.16	167.9849 %	1,701.90	102.6711 %
Apr	293.25	2,040.61	564.97	51.9054 %	2,266.87	90.0188 %
May	360.10	2,400.71	444.74	80.9687 %	2,711.61	88.5345 %
Jun	403.48	2,804.19	773.96	52.1319 %	3,485.57	80.4514 %
Jul	328.78	3,132.97	518.61	63.3964 %	4,004.18	78.2425 %
Aug	494.14	3,627.11	327.17	151.0346 %	4,331.35	83.7409 %
Sep	436.69	4,063.80	410.81	106.2997 %	4,742.16	85.6951 %
Oct	389.69	4,453.49	456.18	85.4246 %	5,198.34	85.6714 %
Nov	508.95	4,962.44	365.93	139.0840 %	5,564.27	89.1840 %
Dec	372.01	5,334.45	473.96	78.4897 %	6,038.23	88.3446 %

Account: 0 903.02 - BILLING

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	43,024.92	43,024.92	38,533.50	111.6559 %	38,533.50	111.6559 %
Feb	39,270.17	82,295.09	37,494.49	104.7358 %	76,027.99	108.2431 %
Mar	40,042.02	122,337.11	38,011.04	105.3431 %	114,039.03	107.2765 %
Apr	41,320.40	163,657.51	36,556.89	113.0304 %	150,595.92	108.6733 %
May	38,812.02	202,469.53	37,761.46	102.7821 %	188,357.38	107.4922 %
Jun	36,647.16	239,116.69	37,649.62	97.3374 %	226,007.00	105.8006 %
Jul	37,541.71	276,658.40	37,765.38	99.4077 %	263,772.38	104.8853 %
Aug	37,587.29	314,245.69	39,547.17	95.0442 %	303,319.55	103.6022 %
Sep	37,897.68	352,143.37	37,715.85	100.4821 %	341,035.40	103.2571 %
Oct	37,128.47	389,271.84	39,948.34	92.9412 %	380,983.74	102.1754 %
Nov	38,032.16	427,304.00	38,868.48	97.8483 %	419,852.22	101.7749 %
Dec	36,352.63	463,656.63	41,221.50	88.1885 %	461,073.72	100.5602 %

Account: 0 903.03 - CASHIER ACTIVITIES

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	36,601.12	36,601.12	34,391.41	106.4252 %	34,391.41	106.4252 %
Feb	33,808.56	70,409.68	33,588.60	100.6549 %	67,980.01	103.5741 %
Mar	31,260.02	101,669.70	37,494.34	83.3726 %	105,474.35	96.3928 %
Apr	36,695.99	138,365.69	43,240.61	84.8646 %	148,714.96	93.0409 %
May	35,544.92	173,910.61	35,049.65	101.4131 %	183,764.61	94.6377 %
Jun	36,184.58	210,095.19	35,321.84	102.4425 %	219,086.45	95.8960 %
Jul	39,197.88	249,293.07	36,476.80	107.4598 %	255,563.25	97.5465 %
Aug	41,307.40	290,600.47	41,170.44	100.3327 %	296,733.69	97.9331 %
Sep	38,611.08	329,211.55	40,493.50	95.3513 %	337,227.19	97.6231 %
Oct	38,414.78	367,626.33	30,087.36	127.6775 %	367,314.55	100.0849 %
Nov	39,075.94	406,702.27	39,913.16	97.9024 %	407,227.71	99.8710 %
Dec	42,457.51	449,159.78	40,686.83	104.3520 %	447,914.54	100.2780 %

Account: 0 903.04 - CALL GROUP

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	55,014.76	55,014.76	43,785.13	125.6471 %	43,785.13	125.6471 %
Feb	50,655.21	105,669.97	40,468.65	125.1715 %	84,253.78	125.4187 %
Mar	47,046.87	152,716.84	46,935.04	100.2383 %	131,188.82	116.4100 %
Apr	44,793.82	197,510.66	42,193.39	106.1631 %	173,382.21	113.9163 %
May	49,767.79	247,278.45	44,137.89	112.7553 %	217,520.10	113.6807 %
Jun	48,514.01	295,792.46	50,944.39	95.2293 %	268,464.49	110.1794 %
Jul	47,385.04	343,177.50	42,785.42	110.7504 %	311,249.91	110.2579 %
Aug	54,950.96	398,128.46	42,728.41	128.6052 %	353,978.32	112.4726 %
Sep	49,881.16	448,009.62	42,885.92	116.3113 %	396,864.24	112.8874 %
Oct	53,773.20	501,782.82	45,809.67	117.3839 %	442,673.91	113.3527 %
Nov	55,383.86	557,166.68	50,250.86	110.2148 %	492,924.77	113.0328 %
Dec	49,401.41	606,568.09	52,673.05	93.7888 %	545,597.82	111.1749 %

Account: 0 903.05 - COLD CHECKS

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	1,076.48	1,076.48	939.21	114.6155 %	939.21	114.6155 %
Feb	988.89	2,065.37	992.58	99.6282 %	1,931.79	106.9148 %
Mar	1,077.24	3,142.61	1,006.86	106.9900 %	2,938.65	106.9406 %
Apr	1,011.91	4,154.52	976.61	103.6145 %	3,915.26	106.1110 %
May	1,073.17	5,227.69	970.07	110.6281 %	4,885.33	107.0079 %
Jun	1,125.88	6,353.57	1,005.51	111.9710 %	5,890.84	107.8551 %
Jul	1,122.11	7,475.68	1,072.17	104.6578 %	6,963.01	107.3628 %
Aug	1,206.78	8,682.46	2,101.69	57.4195 %	9,064.70	95.7832 %
Sep	984.66	9,667.12	1,260.48	78.1179 %	10,325.18	93.6266 %
Oct	1,113.43	10,780.55	970.98	114.6707 %	11,296.16	95.4355 %
Nov	1,159.43	11,939.98	1,133.50	102.2876 %	12,429.66	96.0604 %
Dec	977.14	12,917.12	1,139.60	85.7441 %	13,569.26	95.1940 %

Account: 0 903.1 - CASH - OVER AND SHORT

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	6.16	6.16	83.47	7.3799 %	83.47	7.3799 %
Feb	-106.07	-99.91	40.84	-259.7209 %	124.31	-80.3717 %
Mar	188.20	88.29	83.25	226.0661 %	207.56	42.5371 %
Apr	20.08	108.37	22.42	89.5629 %	229.98	47.1215 %
May	76.92	185.29	0.61	12,609.8361 %	230.59	80.3547 %
Jun	94.42	279.71	102.71	91.9287 %	333.30	83.9214 %
Jul	-49.56	230.15	45.59	-108.7081 %	378.89	60.7432 %
Aug	-14.41	215.74	-2.19	657.9909 %	376.70	57.2710 %
Sep	-56.72	159.02	63.37	-89.5061 %	440.07	36.1352 %
Oct	2.95	161.97	-62.21	-4.7420 %	377.86	42.8651 %
Nov	1.00	162.97	170.99	0.5848 %	548.85	29.6930 %
Dec	17.23	180.20	-18.39	-93.6922 %	530.46	33.9705 %

Account: 0 903.2 - CONSUMER ACCTG (DEP,MEM,TRLR FEE

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	674.72	674.72	475.13	142.0075 %	475.13	142.0075 %
Feb	765.88	1,440.60	599.24	127.8086 %	1,074.37	134.0879 %
Mar	576.47	2,017.07	770.81	74.7876 %	1,845.18	109.3156 %
Apr	469.38	2,486.45	649.59	72.2579 %	2,494.77	99.6665 %
May	1,054.62	3,541.07	741.37	142.2529 %	3,236.14	109.4226 %
Jun	834.97	4,376.04	666.31	125.3125 %	3,902.45	112.1357 %
Jul	739.75	5,115.79	570.49	129.6692 %	4,472.94	114.3720 %
Aug	803.07	5,918.86	463.50	173.2621 %	4,936.44	119.9014 %
Sep	709.85	6,628.71	641.92	110.5823 %	5,578.36	118.8290 %
Oct	946.44	7,575.15	633.66	149.3609 %	6,212.02	121.9434 %
Nov	593.79	8,168.94	888.70	66.8156 %	7,100.72	115.0438 %
Dec	633.67	8,802.61	605.68	104.6213 %	7,706.40	114.2247 %

Account: 0 903.35 - RECONNECTS OF NONPYMT DISCONNECT

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	838.30	838.30	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	838.30	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	838.30	366.12	0.0000 %	366.12	228.9686 %
Apr	0.00	838.30	0.00	0.0000 %	366.12	228.9686 %
May	66.40	904.70	0.00	0.0000 %	366.12	247.1048 %
Jun	0.00	904.70	0.00	0.0000 %	366.12	247.1048 %
Jul	0.00	904.70	0.00	0.0000 %	366.12	247.1048 %
Aug	0.00	904.70	189.04	0.0000 %	555.16	162.9620 %
Sep	0.00	904.70	202.75	0.0000 %	757.91	119.3677 %
Oct	274.23	1,178.93	0.00	0.0000 %	757.91	155.5501 %
Nov	0.00	1,178.93	0.00	0.0000 %	757.91	155.5501 %
Dec	4,256.52	5,435.45	256.73	1,657.9753 %	1,014.64	535.7023 %

Account: 0 903.5 - CUSTOMER COLLECTION EXPENSES

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	11,025.14	11,025.14	9,274.86	118.8712 %	9,274.86	118.8712 %
Feb	11,245.91	22,271.05	10,619.85	105.8952 %	19,894.71	111.9446 %
Mar	10,754.16	33,025.21	10,702.26	100.4849 %	30,596.97	107.9362 %
Apr	11,330.80	44,356.01	10,612.44	106.7690 %	41,209.41	107.6356 %
May	11,898.69	56,254.70	10,493.70	113.3889 %	51,703.11	108.8033 %
Jun	13,789.21	70,043.91	13,620.01	101.2423 %	65,323.12	107.2268 %
Jul	11,701.82	81,745.73	10,398.43	112.5345 %	75,721.55	107.9557 %
Aug	11,907.52	93,653.25	11,215.47	106.1705 %	86,937.02	107.7254 %
Sep	10,594.98	104,248.23	9,287.15	114.0821 %	96,224.17	108.3389 %
Oct	11,210.66	115,458.89	9,695.52	115.6272 %	105,919.69	109.0061 %
Nov	11,646.65	127,105.54	10,836.33	107.4778 %	116,756.02	108.8642 %
Dec	11,520.86	138,626.40	10,346.44	111.3510 %	127,102.46	109.0667 %

Account: 0 903.6 - SERVICE ORDER PROCESSING

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	10,543.13	10,543.13	11,525.98	91.4727 %	11,525.98	91.4727 %
Feb	8,162.37	18,705.50	9,620.14	84.8467 %	21,146.12	88.4583 %
Mar	8,559.11	27,264.61	12,245.20	69.8977 %	33,391.32	81.6518 %
Apr	9,086.49	36,351.10	12,002.26	75.7065 %	45,393.58	80.0798 %
May	8,356.05	44,707.15	10,398.50	80.3582 %	55,792.08	80.1317 %
Jun	10,465.49	55,172.64	10,274.24	101.8615 %	66,066.32	83.5110 %
Jul	10,374.52	65,547.16	9,570.81	108.3975 %	75,637.13	86.6600 %
Aug	12,073.22	77,620.38	8,827.13	136.7740 %	84,464.26	91.8973 %
Sep	13,213.07	90,833.45	9,431.54	140.0945 %	93,895.80	96.7386 %
Oct	16,936.34	107,769.79	10,999.67	153.9713 %	104,895.47	102.7402 %
Nov	15,815.04	123,584.83	9,519.35	166.1357 %	114,414.82	108.0147 %
Dec	15,321.68	138,906.51	10,712.68	143.0238 %	125,127.50	111.0120 %

Account: 0 903.65 - MAIL PROCESSING-CONSUMER PYMTS

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	1,867.29	1,867.29	375.10	497.8113 %	375.10	497.8113 %
Feb	1,706.86	3,574.15	266.40	640.7132 %	641.50	557.1551 %
Mar	1,808.80	5,382.95	273.68	660.9179 %	915.18	588.1848 %
Apr	1,866.73	7,249.68	411.86	453.2438 %	1,327.04	546.3046 %
May	1,940.50	9,190.18	1,444.28	134.3576 %	2,771.32	331.6174 %
Jun	2,056.20	11,246.38	1,955.35	105.1576 %	4,726.67	237.9345 %
Jul	2,055.85	13,302.23	1,493.02	137.6974 %	6,219.69	213.8729 %
Aug	1,907.97	15,210.20	2,424.43	78.6977 %	8,644.12	175.9601 %
Sep	1,708.88	16,919.08	1,574.22	108.5541 %	10,218.34	165.5756 %
Oct	1,933.08	18,852.16	1,505.29	128.4191 %	11,723.63	160.8048 %
Nov	1,996.22	20,848.38	1,744.14	114.4530 %	13,467.77	154.8020 %
Dec	1,531.83	22,380.21	1,845.30	83.0125 %	15,313.07	146.1510 %

Account: 0 903.7 - DISPATCHING

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	86,303.24	86,303.24	61,432.21	140.4853 %	61,432.21	140.4853 %
Feb	66,520.44	152,823.68	61,340.28	108.4450 %	122,772.49	124.4771 %
Mar	47,206.00	200,029.68	63,673.77	74.1373 %	186,446.26	107.2854 %
Apr	61,707.12	261,736.80	65,534.31	94.1600 %	251,980.57	103.8718 %
May	73,539.84	335,276.64	73,312.32	100.3103 %	325,292.89	103.0692 %
Jun	72,554.12	407,830.76	74,157.32	97.8381 %	399,450.21	102.0980 %
Jul	74,933.02	482,763.78	62,625.47	119.6526 %	462,075.68	104.4772 %
Aug	78,906.97	561,670.75	69,591.25	113.3863 %	531,666.93	105.6433 %
Sep	82,762.29	644,433.04	67,099.09	123.3434 %	598,766.02	107.6269 %
Oct	74,291.38	718,724.42	65,292.84	113.7818 %	664,058.86	108.2320 %
Nov	83,985.12	802,709.54	72,490.46	115.8568 %	736,549.32	108.9825 %
Dec	81,936.22	884,645.76	76,851.78	106.6159 %	813,401.10	108.7589 %

Account: 0 904.0 - BAD DEBT / WRITE-OFF ACCRUAL

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	4,682.81	4,682.81	2,388.05	196.0935 %	2,388.05	196.0935 %
Feb	-1,322.48	3,360.33	1,810.01	-73.0648 %	4,198.06	80.0448 %
Mar	6,221.11	9,581.44	2,063.11	301.5404 %	6,261.17	153.0295 %
Apr	7,393.57	16,975.01	2,374.28	311.4026 %	8,635.45	196.5735 %
May	4,871.86	21,846.87	2,462.91	197.8091 %	11,098.36	196.8477 %
Jun	4,868.64	26,715.51	2,551.91	190.7842 %	13,650.27	195.7142 %
Jul	4,876.33	31,591.84	2,749.41	177.3591 %	16,399.68	192.6369 %
Aug	3,990.01	35,581.85	2,770.21	144.0328 %	19,169.89	185.6132 %
Sep	24,887.72	60,469.57	9,812.31	253.6377 %	28,982.20	208.6438 %
Oct	5,912.15	66,381.72	19,865.16	29.7614 %	48,847.36	135.8962 %
Nov	4,818.76	71,200.48	14,864.33	32.4183 %	63,711.69	111.7542 %
Dec	2,860.22	74,060.70	9,773.40	29.2654 %	73,485.09	100.7833 %

Account: 0 907.0 - CUSTOMER SERVICE SUPERVISION

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	10,129.85	10,129.85	7,863.92	128.8143 %	7,863.92	128.8143 %
Feb	7,552.34	17,682.19	9,305.71	81.1581 %	17,169.63	102.9853 %
Mar	7,275.80	24,957.99	9,164.18	79.3939 %	26,333.81	94.7755 %
Apr	7,443.13	32,401.12	9,638.29	77.2246 %	35,972.10	90.0729 %
May	9,634.27	42,035.39	9,868.06	97.6308 %	45,840.16	91.6999 %
Jun	10,551.71	52,587.10	10,443.11	101.0399 %	56,283.27	93.4329 %
Jul	9,335.67	61,922.77	9,599.80	97.2486 %	65,883.07	93.9889 %
Aug	10,405.93	72,328.70	10,092.78	103.1027 %	75,975.85	95.1996 %
Sep	9,135.49	81,464.19	9,233.86	98.9347 %	85,209.71	95.6044 %
Oct	9,647.59	91,111.78	8,579.77	112.4458 %	93,789.48	97.1450 %
Nov	9,678.29	100,790.07	10,190.50	94.9737 %	103,979.98	96.9322 %
Dec	9,394.60	110,184.67	9,881.47	95.0729 %	113,861.45	96.7708 %

General Ledger Comparison

Account: 0 908.51 - ENERGY AUDIT

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	1,200.00	1,200.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	1,200.00	0.00	0.0000 %	0.00	0.0000 %
Mar	1,800.00	3,000.00	300.00	600.0000 %	300.00	1,000.0000 %
Apr	0.00	3,000.00	1,400.00	0.0000 %	1,700.00	176.4706 %
May	1,400.00	4,400.00	300.00	466.6667 %	2,000.00	220.0000 %
Jun	300.00	4,700.00	300.00	100.0000 %	2,300.00	204.3478 %
Jul	300.00	5,000.00	500.00	60.0000 %	2,800.00	178.5714 %
Aug	0.00	5,000.00	2,100.00	0.0000 %	4,900.00	102.0408 %
Sep	600.00	5,600.00	0.00	0.0000 %	4,900.00	114.2857 %
Oct	600.00	6,200.00	300.00	200.0000 %	5,200.00	119.2308 %
Nov	600.00	6,800.00	900.00	66.6667 %	6,100.00	111.4754 %
Dec	0.00	6,800.00	0.00	0.0000 %	6,100.00	111.4754 %

Account: 0 908.52 - KY ENERGY RETROFIT RIDER

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	5.00	5.00	50.02	9.9960 %	50.02	9.9960 %
Feb	27.34	32.34	79.94	34.2007 %	129.96	24.8846 %
Mar	50.12	82.46	0.00	0.0000 %	129.96	63.4503 %
Apr	0.00	82.46	56.50	0.0000 %	186.46	44.2240 %
May	0.00	82.46	98.87	0.0000 %	285.33	28.8999 %
Jun	13.95	96.41	0.00	0.0000 %	285.33	33.7889 %
Jul	54.80	151.21	103.71	52.8396 %	389.04	38.8675 %
Aug	61.76	212.97	0.00	0.0000 %	389.04	54.7424 %
Sep	0.00	212.97	154.07	0.0000 %	543.11	39.2131 %
Oct	0.00	212.97	50.69	0.0000 %	593.80	35.8656 %
Nov	0.00	212.97	26.15	0.0000 %	619.95	34.3528 %
Dec	55.11	268.08	0.00	0.0000 %	619.95	43.2422 %

Account: 0 908.7 - CONSUMER COMPLAINTS HANDLING

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	97.49	97.49	537.85	18.1259 %	537.85	18.1259 %
Apr	0.00	97.49	0.00	0.0000 %	537.85	18.1259 %
May	57.09	154.58	0.00	0.0000 %	537.85	28.7404 %
Jun	110.32	264.90	0.00	0.0000 %	537.85	49.2517 %
Jul	0.00	264.90	0.00	0.0000 %	537.85	49.2517 %
Aug	52.35	317.25	0.00	0.0000 %	537.85	58.9848 %
Sep	53.85	371.10	0.00	0.0000 %	537.85	68.9969 %
Oct	0.00	371.10	247.28	0.0000 %	785.13	47.2661 %
Nov	0.00	371.10	0.00	0.0000 %	785.13	47.2661 %
Dec	0.00	371.10	0.00	0.0000 %	785.13	47.2661 %

Account: 0 908.8 - MISC MARKETING ACTIVITIES

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	9,038.97	9,038.97	2,914.11	310.1794 %	2,914.11	310.1794 %
Feb	7,732.32	16,771.29	4,149.68	186.3353 %	7,063.79	237.4262 %
Mar	6,730.45	23,501.74	3,375.70	199.3794 %	10,439.49	225.1234 %
Apr	4,177.97	27,679.71	2,451.66	170.4139 %	12,891.15	214.7187 %
May	9,377.42	37,057.13	8,067.07	116.2432 %	20,958.22	176.8143 %
Jun	7,197.07	44,254.20	10,222.63	70.4033 %	31,180.85	141.9275 %
Jul	5,440.65	49,694.85	7,652.85	71.0931 %	38,833.70	127.9684 %
Aug	6,727.89	56,422.74	6,313.88	106.5571 %	45,147.58	124.9740 %
Sep	8,454.23	64,876.97	7,473.22	113.1270 %	52,620.80	123.2915 %
Oct	7,185.22	72,062.19	6,618.11	108.5691 %	59,238.91	121.6467 %
Nov	9,468.33	81,530.52	11,017.17	85.9416 %	70,256.08	116.0476 %
Dec	8,897.97	90,428.49	8,153.16	109.1352 %	78,409.24	115.3289 %

Account: 0 908.81 - CUSTOMER APPRECIATION DAYS

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	14,644.00	14,644.00	0.00	0.0000 %	0.00	0.0000 %
Jul	47.50	14,691.50	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	14,691.50	11,769.50	0.0000 %	11,769.50	124.8269 %
Sep	65,593.51	80,285.01	91,241.38	71.8901 %	103,010.88	77.9384 %
Oct	97.43	80,382.44	-1,203.30	-8.0969 %	101,807.58	78.9553 %
Nov	25.34	80,407.78	75.00	33.7867 %	101,882.58	78.9220 %
Dec	0.00	80,407.78	0.00	0.0000 %	101,882.58	78.9220 %

Account: 0 908.82 - SIMPLE SAVER PROGRAM

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	3,570.59	3,570.59	4,190.02	85.2165 %	4,190.02	85.2165 %
Feb	-422.92	3,147.67	-5,683.92	7.4406 %	-1,493.90	-210.7015 %
Mar	-4,691.42	-1,543.75	-3,315.42	141.5030 %	-4,809.32	32.0991 %
Apr	-421.42	-1,965.17	-1,273.92	33.0806 %	-6,083.24	32.3047 %
May	857.91	-1,107.26	518.42	165.4855 %	-5,564.82	19.8975 %
Jun	1,035.08	-72.18	1,043.41	99.2017 %	-4,521.41	1.5964 %
Jul	947.09	874.91	1,044.91	90.6384 %	-3,476.50	-25.1664 %
Aug	598.99	1,473.90	1,042.41	57.4620 %	-2,434.09	-60.5524 %
Sep	-336.42	1,137.48	-336.42	100.0000 %	-2,770.51	-41.0567 %
Oct	-5,920.00	-4,782.52	-6,361.42	93.0610 %	-9,131.93	52.3714 %
Nov	-421.42	-5,203.94	-421.42	100.0000 %	-9,553.35	54.4724 %
Dec	-421.42	-5,625.36	-421.42	100.0000 %	-9,974.77	56.3959 %

Account: 0 908.83 - EV PROGRAM

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	4,770.00	4,770.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	4,770.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	4,770.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	4,770.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	4,770.00	5,109.54	0.0000 %	5,109.54	93.3548 %
Aug	0.00	4,770.00	0.00	0.0000 %	5,109.54	93.3548 %
Sep	0.00	4,770.00	0.00	0.0000 %	5,109.54	93.3548 %
Oct	0.00	4,770.00	0.00	0.0000 %	5,109.54	93.3548 %
Nov	0.00	4,770.00	0.00	0.0000 %	5,109.54	93.3548 %
Dec	0.00	4,770.00	0.00	0.0000 %	5,109.54	93.3548 %

Account: 0 910.0 - MISC CUST SERVICE & INFORM EXP

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	558.72	558.72	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	558.72	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	558.72	0.00	0.0000 %	0.00	0.0000 %

Account: 0 910.1 - SCHOLARSHIPS

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	1,000.00	1,000.00	4,000.00	25.0000 %	4,000.00	25.0000 %
Feb	2,198.62	3,198.62	0.00	0.0000 %	4,000.00	79.9655 %
Mar	0.00	3,198.62	365.61	0.0000 %	4,365.61	73.2686 %
Apr	433.78	3,632.40	0.00	0.0000 %	4,365.61	83.2049 %
May	0.00	3,632.40	200.55	0.0000 %	4,566.16	79.5504 %
Jun	2,000.00	5,632.40	2,000.00	100.0000 %	6,566.16	85.7792 %
Jul	6,000.00	11,632.40	4,000.00	150.0000 %	10,566.16	110.0911 %
Aug	14,500.00	26,132.40	8,390.94	172.8054 %	18,957.10	137.8502 %
Sep	2,000.00	28,132.40	4,800.00	41.6667 %	23,757.10	118.4168 %
Oct	2,000.00	30,132.40	0.00	0.0000 %	23,757.10	126.8353 %
Nov	0.00	30,132.40	0.00	0.0000 %	23,757.10	126.8353 %
Dec	1,000.00	31,132.40	0.00	0.0000 %	23,757.10	131.0446 %

Account: 0 910.11 - COMMERCIAL-ECONOMIC DEVELPMENT

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	3,446.30	3,446.30	1,990.93	173.1000 %	1,990.93	173.1000 %
Feb	3,068.15	6,514.45	2,666.40	115.0671 %	4,657.33	139.8752 %
Mar	8,286.28	14,800.73	2,123.95	390.1354 %	6,781.28	218.2586 %
Apr	2,058.92	16,859.65	1,233.63	166.8993 %	8,014.91	210.3536 %
May	3,653.08	20,512.73	4,432.38	82.4180 %	12,447.29	164.7968 %
Jun	5,683.80	26,196.53	5,671.49	100.2171 %	18,118.78	144.5822 %
Jul	2,880.46	29,076.99	6,163.14	46.7369 %	24,281.92	119.7475 %
Aug	3,223.49	32,300.48	3,489.56	92.3753 %	27,771.48	116.3081 %
Sep	7,333.76	39,634.24	1,028.64	712.9569 %	28,800.12	137.6183 %
Oct	3,598.25	43,232.49	5,267.34	68.3125 %	34,067.46	126.9026 %
Nov	2,487.27	45,719.76	4,649.38	53.4968 %	38,716.84	118.0875 %
Dec	2,831.27	48,551.03	2,167.97	130.5954 %	40,884.81	118.7508 %

Account: 0 910.13 - ROUND-UP PROGRAM

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	581.89	581.89	119.51	486.8965 %	119.51	486.8965 %
Feb	0.00	581.89	396.96	0.0000 %	516.47	112.6668 %
Mar	0.00	581.89	0.00	0.0000 %	516.47	112.6668 %
Apr	1,592.71	2,174.60	479.52	332.1467 %	995.99	218.3355 %
May	449.85	2,624.45	118.35	380.1014 %	1,114.34	235.5161 %
Jun	1,402.25	4,026.70	99.84	1,404.4972 %	1,214.18	331.6395 %
Jul	3,688.28	7,714.98	775.12	475.8334 %	1,989.30	387.8239 %
Aug	1,605.68	9,320.66	52.76	3,043.3662 %	2,042.06	456.4342 %
Sep	917.93	10,238.59	0.00	0.0000 %	2,042.06	501.3854 %
Oct	1,517.12	11,755.71	705.61	215.0083 %	2,747.67	427.8429 %
Nov	525.00	12,280.71	183.85	285.5589 %	2,931.52	418.9195 %
Dec	125.00	12,405.71	0.00	0.0000 %	2,931.52	423.1835 %

Account: 0 910.15 - COMMUNITY EVENTS

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	3,760.53	3,760.53	3,155.62	119.1693 %	3,155.62	119.1693 %
Feb	2,424.53	6,185.06	1,414.18	171.4442 %	4,569.80	135.3464 %
Mar	6,150.84	12,335.90	5,077.88	121.1301 %	9,647.68	127.8639 %
Apr	6,248.28	18,584.18	2,653.58	235.4660 %	12,301.26	151.0754 %
May	5,173.07	23,757.25	1,895.81	272.8686 %	14,197.07	167.3391 %
Jun	14,461.27	38,218.52	8,887.47	162.7153 %	23,084.54	165.5589 %
Jul	2,211.85	40,430.37	2,765.06	79.9928 %	25,849.60	156.4062 %
Aug	6,231.25	46,661.62	8,679.52	71.7926 %	34,529.12	135.1370 %
Sep	3,670.50	50,332.12	2,787.26	131.6885 %	37,316.38	134.8794 %
Oct	4,378.61	54,710.73	2,600.15	168.3984 %	39,916.53	137.0628 %
Nov	6,520.58	61,231.31	997.57	653.6464 %	40,914.10	149.6582 %
Dec	2,437.12	63,668.43	1,501.34	162.3297 %	42,415.44	150.1067 %

Account: 0 910.16 - YOUTH SERVICES/SAFETY DEMO

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	1,145.98	1,145.98	0.00	0.0000 %	0.00	0.0000 %
Feb	638.04	1,784.02	29.84	2,138.2038 %	29.84	5,978.6193 %
Mar	3,786.83	5,570.85	3,012.69	125.6960 %	3,042.53	183.0993 %
Apr	945.39	6,516.24	916.86	103.1117 %	3,959.39	164.5769 %
May	1,333.49	7,849.73	0.00	0.0000 %	3,959.39	198.2560 %
Jun	584.17	8,433.90	84.80	688.8797 %	4,044.19	208.5436 %
Jul	42.19	8,476.09	0.00	0.0000 %	4,044.19	209.5868 %
Aug	6,905.64	15,381.73	2,827.76	244.2088 %	6,871.95	223.8336 %
Sep	0.00	15,381.73	10,510.16	0.0000 %	17,382.11	88.4917 %
Oct	613.70	15,995.43	801.24	76.5938 %	18,183.35	87.9675 %
Nov	262.38	16,257.81	-2,052.05	-12.7862 %	16,131.30	100.7843 %
Dec	15.53	16,273.34	345.03	4.5011 %	16,476.33	98.7680 %

Account: 0 913.0 - ADVERTISING EXPENSES

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	3,457.45	3,457.45	4,076.77	84.8086 %	4,076.77	84.8086 %
Feb	6,872.53	10,329.98	3,170.92	216.7362 %	7,247.69	142.5279 %
Mar	4,675.68	15,005.66	5,474.39	85.4101 %	12,722.08	117.9497 %
Apr	4,076.21	19,081.87	3,474.03	117.3338 %	16,196.11	117.8176 %
May	5,480.36	24,562.23	4,642.15	118.0565 %	20,838.26	117.8708 %
Jun	3,536.66	28,098.89	3,928.43	90.0273 %	24,766.69	113.4544 %
Jul	10,147.17	38,246.06	4,100.76	247.4461 %	28,867.45	132.4885 %
Aug	5,011.02	43,257.08	3,905.35	128.3117 %	32,772.80	131.9908 %
Sep	3,525.68	46,782.76	4,295.80	82.0727 %	37,068.60	126.2059 %
Oct	3,290.09	50,072.85	7,159.13	45.9566 %	44,227.73	113.2160 %
Nov	4,596.46	54,669.31	4,229.00	108.6891 %	48,456.73	112.8209 %
Dec	6,212.19	60,881.50	5,992.32	103.6692 %	54,449.05	111.8137 %

Account: 0 920.0 - ADMINISTRAT. & GENERAL SALARIES

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	7,054.63	7,054.63	4,108.50	171.7082 %	4,108.50	171.7082 %
Feb	9,797.93	16,852.56	6,458.46	151.7069 %	10,566.96	159.4835 %
Mar	6,742.90	23,595.46	4,338.34	155.4258 %	14,905.30	158.3025 %
Apr	5,140.88	28,736.34	4,197.11	122.4862 %	19,102.41	150.4331 %
May	9,803.59	38,539.93	5,188.78	188.9382 %	24,291.19	158.6581 %
Jun	7,686.92	46,226.85	6,348.67	121.0792 %	30,639.86	150.8716 %
Jul	6,850.79	53,077.64	6,362.06	107.6819 %	37,001.92	143.4456 %
Aug	7,021.44	60,099.08	4,096.41	171.4047 %	41,098.33	146.2324 %
Sep	6,236.02	66,335.10	4,286.04	145.4961 %	45,384.37	146.1629 %
Oct	6,611.88	72,946.98	4,891.65	135.1667 %	50,276.02	145.0930 %
Nov	7,585.93	80,532.91	7,773.03	97.5930 %	58,049.05	138.7325 %
Dec	4,577.77	85,110.68	3,341.96	136.9786 %	61,391.01	138.6370 %

Account: 0 920.01 - ACCTS PAY ADM & GEN LABOR

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	12,957.30	12,957.30	10,480.72	123.6299 %	10,480.72	123.6299 %
Feb	12,752.69	25,709.99	10,330.78	123.4436 %	20,811.50	123.5374 %
Mar	10,362.25	36,072.24	12,497.37	82.9154 %	33,308.87	108.2962 %
Apr	10,284.53	46,356.77	13,767.61	74.7009 %	47,076.48	98.4712 %
May	13,114.11	59,470.88	12,562.41	104.3917 %	59,638.89	99.7183 %
Jun	11,141.25	70,612.13	17,171.35	64.8828 %	76,810.24	91.9306 %
Jul	13,339.78	83,951.91	10,597.06	125.8819 %	87,407.30	96.0468 %
Aug	12,034.51	95,986.42	15,845.52	75.9490 %	103,252.82	92.9625 %
Sep	10,851.15	106,837.57	10,445.71	103.8814 %	113,698.53	93.9657 %
Oct	11,970.39	118,807.96	9,904.69	120.8558 %	123,603.22	96.1204 %
Nov	13,048.22	131,856.18	11,137.44	117.1564 %	134,740.66	97.8592 %
Dec	11,439.82	143,296.00	11,549.58	99.0497 %	146,290.24	97.9532 %

Account: 0 920.03 - BUDGETING PROCESS LABOR

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	527.20	527.20	182.70	288.5605 %	182.70	288.5605 %
Jul	2,898.60	3,425.80	1,942.87	149.1917 %	2,125.57	161.1709 %
Aug	958.60	4,384.40	3,218.14	29.7874 %	5,343.71	82.0479 %
Sep	4,591.71	8,976.11	1,420.03	323.3530 %	6,763.74	132.7093 %
Oct	7,131.01	16,107.12	1,430.52	498.4908 %	8,194.26	196.5659 %
Nov	2,356.47	18,463.59	1,648.29	142.9645 %	9,842.55	187.5895 %
Dec	3,275.20	21,738.79	0.00	0.0000 %	9,842.55	220.8654 %

Account: 0 920.05 - PAYROLL PROCESSING LABOR

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	788.76	788.76	792.95	99.4716 %	792.95	99.4716 %
Feb	837.30	1,626.06	869.75	96.2690 %	1,662.70	97.7964 %
Mar	905.81	2,531.87	792.49	114.2992 %	2,455.19	103.1232 %
Apr	690.00	3,221.87	1,000.59	68.9593 %	3,455.78	93.2313 %
May	1,204.89	4,426.76	1,329.57	90.6225 %	4,785.35	92.5065 %
Jun	992.32	5,419.08	4,323.41	22.9523 %	9,108.76	59.4931 %
Jul	941.12	6,360.20	2,537.97	37.0816 %	11,646.73	54.6093 %
Aug	734.03	7,094.23	1,226.33	59.8558 %	12,873.06	55.1091 %
Sep	1,018.29	8,112.52	832.34	122.3406 %	13,705.40	59.1921 %
Oct	1,202.03	9,314.55	825.13	145.6777 %	14,530.53	64.1033 %
Nov	845.05	10,159.60	1,316.01	64.2130 %	15,846.54	64.1124 %
Dec	1,251.64	11,411.24	408.55	306.3615 %	16,255.09	70.2010 %

Account: 0 920.07 - MAIL PROCESSING LABOR-GEN. MAIL

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	39.46	39.46	0.00	0.0000 %	0.00	0.0000 %
May	0.00	39.46	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	39.46	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	39.46	103.95	0.0000 %	103.95	37.9606 %
Aug	0.00	39.46	0.00	0.0000 %	103.95	37.9606 %
Sep	0.00	39.46	0.00	0.0000 %	103.95	37.9606 %
Oct	0.00	39.46	0.00	0.0000 %	103.95	37.9606 %
Nov	0.00	39.46	0.00	0.0000 %	103.95	37.9606 %
Dec	0.00	39.46	0.00	0.0000 %	103.95	37.9606 %

Account: 0 920.08 - MANAGEMENT/GENERAL STAFF LABOR

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	76,938.08	76,938.08	60,628.94	126.8999 %	60,628.94	126.8999 %
Feb	65,501.59	142,439.67	64,638.20	101.3357 %	125,267.14	113.7087 %
Mar	52,073.83	194,513.50	64,104.37	81.2329 %	189,371.51	102.7153 %
Apr	66,359.95	260,873.45	59,762.49	111.0395 %	249,134.00	104.7121 %
May	76,662.92	337,536.37	67,122.89	114.2128 %	316,256.89	106.7285 %
Jun	71,466.99	409,003.36	72,579.78	98.4668 %	388,836.67	105.1864 %
Jul	82,650.92	491,654.28	55,089.99	150.0289 %	443,926.66	110.7512 %
Aug	73,637.07	565,291.35	62,043.93	118.6854 %	505,970.59	111.7242 %
Sep	72,458.30	637,749.65	57,833.37	125.2880 %	563,803.96	113.1155 %
Oct	77,038.73	714,788.38	60,653.82	127.0138 %	624,457.78	114.4654 %
Nov	82,890.06	797,678.44	65,438.24	126.6691 %	689,896.02	115.6230 %
Dec	74,367.60	872,046.04	58,371.58	127.4038 %	748,267.60	116.5420 %

Account: 0 920.25 - LABOR-MGMT INFORMATION SYSTEM

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	8,185.53	8,185.53	6,414.25	127.6148 %	6,414.25	127.6148 %
Feb	7,933.09	16,118.62	6,964.43	113.9087 %	13,378.68	120.4799 %
Mar	7,114.57	23,233.19	8,105.50	87.7746 %	21,484.18	108.1409 %
Apr	8,786.48	32,019.67	6,689.65	131.3444 %	28,173.83	113.6504 %
May	3,642.65	35,662.32	8,840.93	41.2021 %	37,014.76	96.3462 %
Jun	956.47	36,618.79	8,910.55	10.7341 %	45,925.31	79.7355 %
Jul	635.01	37,253.80	7,126.46	8.9106 %	53,051.77	70.2216 %
Aug	0.00	37,253.80	8,814.75	0.0000 %	61,866.52	60.2164 %
Sep	0.00	37,253.80	7,367.53	0.0000 %	69,234.05	53.8085 %
Oct	0.00	37,253.80	7,283.21	0.0000 %	76,517.26	48.6868 %
Nov	0.00	37,253.80	10,190.39	0.0000 %	86,707.65	42.9648 %
Dec	0.00	37,253.80	6,089.53	0.0000 %	92,797.18	40.1454 %

Account: 0 920.3 - LABOR-DATA PROC/COMPUTER OPERAT

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	34,525.89	34,525.89	25,567.63	135.0375 %	25,567.63	135.0375 %
Feb	30,712.39	65,238.28	29,028.90	105.7994 %	54,596.53	119.4916 %
Mar	28,801.43	94,039.71	30,308.14	95.0287 %	84,904.67	110.7592 %
Apr	28,476.34	122,516.05	28,316.33	100.5651 %	113,221.00	108.2097 %
May	31,500.75	154,016.80	30,365.45	103.7388 %	143,586.45	107.2642 %
Jun	26,791.90	180,808.70	30,727.49	87.1920 %	174,313.94	103.7259 %
Jul	27,163.84	207,972.54	30,597.54	88.7779 %	204,911.48	101.4938 %
Aug	30,595.61	238,568.15	32,852.14	93.1313 %	237,763.62	100.3384 %
Sep	30,345.50	268,913.65	29,413.77	103.1677 %	267,177.39	100.6499 %
Oct	29,461.54	298,375.19	28,204.32	104.4575 %	295,381.71	101.0134 %
Nov	34,173.06	332,548.25	32,544.68	105.0035 %	327,926.39	101.4094 %
Dec	31,603.21	364,151.46	33,029.13	95.6828 %	360,955.52	100.8854 %

Account: 0 920.4 - STATISTICAL ANALYSIS LABOR

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	747.35	747.35	493.15	151.5462 %	493.15	151.5462 %
Feb	441.70	1,189.05	463.66	95.2638 %	956.81	124.2723 %
Mar	369.35	1,558.40	380.52	97.0645 %	1,337.33	116.5307 %
Apr	389.84	1,948.24	413.21	94.3443 %	1,750.54	111.2937 %
May	464.21	2,412.45	414.80	111.9118 %	2,165.34	111.4121 %
Jun	270.60	2,683.05	457.69	59.1230 %	2,623.03	102.2882 %
Jul	476.71	3,159.76	652.06	73.1083 %	3,275.09	96.4786 %
Aug	722.70	3,882.46	614.34	117.6384 %	3,889.43	99.8208 %
Sep	630.73	4,513.19	527.58	119.5515 %	4,417.01	102.1775 %
Oct	505.73	5,018.92	523.44	96.6166 %	4,940.45	101.5883 %
Nov	849.92	5,868.84	397.52	213.8056 %	5,337.97	109.9452 %
Dec	521.85	6,390.69	598.31	87.2207 %	5,936.28	107.6548 %

Account: 0 920.5 - PERSONNEL SERVICES LABOR

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	15,286.62	15,286.62	14,847.22	102.9595 %	14,847.22	102.9595 %
Feb	14,895.78	30,182.40	13,468.28	110.5990 %	28,315.50	106.5932 %
Mar	12,350.31	42,532.71	15,264.81	80.9071 %	43,580.31	97.5962 %
Apr	13,447.40	55,980.11	12,182.46	110.3833 %	55,762.77	100.3898 %
May	15,157.49	71,137.60	12,795.83	118.4565 %	68,558.60	103.7617 %
Jun	16,716.90	87,854.50	10,087.90	165.7124 %	78,646.50	111.7081 %
Jul	12,479.41	100,333.91	11,268.57	110.7453 %	89,915.07	111.5874 %
Aug	17,225.20	117,559.11	13,291.81	129.5926 %	103,206.88	113.9063 %
Sep	8,835.60	126,394.71	11,990.81	73.6864 %	115,197.69	109.7198 %
Oct	12,931.65	139,326.36	6,804.07	190.0576 %	122,001.76	114.2003 %
Nov	5,945.57	145,271.93	6,069.07	97.9651 %	128,070.83	113.4309 %
Dec	9,174.04	154,445.97	11,240.23	81.6179 %	139,311.06	110.8641 %

Account: 0 920.51 - COMMUNICATIONS-EMPLOYEE RELATED

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	390.43	390.43	354.10	110.2598 %	354.10	110.2598 %
Feb	333.12	723.55	350.94	94.9222 %	705.04	102.6254 %
Mar	388.62	1,112.17	358.72	108.3352 %	1,063.76	104.5508 %
Apr	1,453.59	2,565.76	346.21	419.8579 %	1,409.97	181.9727 %
May	367.18	2,932.94	125.74	292.0153 %	1,535.71	190.9827 %
Jun	355.02	3,287.96	568.69	62.4277 %	2,104.40	156.2422 %
Jul	336.76	3,624.72	132.62	253.9285 %	2,237.02	162.0334 %
Aug	336.68	3,961.40	372.19	90.4592 %	2,609.21	151.8237 %
Sep	124.04	4,085.44	0.00	0.0000 %	2,609.21	156.5777 %
Oct	737.59	4,823.03	381.75	193.2128 %	2,990.96	161.2536 %
Nov	492.22	5,315.25	473.14	104.0326 %	3,464.10	153.4381 %
Dec	281.17	5,596.42	0.00	0.0000 %	3,464.10	161.5548 %

Account: 0 920.7 - LABOR-GEN ACCOUNTING ACTIVITIES

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	41,503.16	41,503.16	38,450.93	107.9380 %	38,450.93	107.9380 %
Feb	38,388.29	79,891.45	37,494.71	102.3832 %	75,945.64	105.1956 %
Mar	33,790.67	113,682.12	38,559.78	87.6319 %	114,505.42	99.2810 %
Apr	34,393.66	148,075.78	35,572.99	96.6848 %	150,078.41	98.6656 %
May	34,823.75	182,899.53	39,027.36	89.2291 %	189,105.77	96.7181 %
Jun	33,353.35	216,252.88	35,291.84	94.5073 %	224,397.61	96.3704 %
Jul	34,911.29	251,164.17	34,265.71	101.8840 %	258,663.32	97.1008 %
Aug	39,877.49	291,041.66	37,064.21	107.5903 %	295,727.53	98.4155 %
Sep	33,050.96	324,092.62	32,424.89	101.9308 %	328,152.42	98.7628 %
Oct	33,757.95	357,850.57	32,162.11	104.9619 %	360,314.53	99.3162 %
Nov	40,748.96	398,599.53	40,280.09	101.1640 %	400,594.62	99.5020 %
Dec	40,009.57	438,609.10	39,371.13	101.6216 %	439,965.75	99.6916 %

Account: 0 920.8 - TRAINING (SPECIFIC TOPICS) LABOR

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	1,054.09	1,054.09	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	1,054.09	253.24	0.0000 %	253.24	416.2415 %
Mar	0.00	1,054.09	1,495.90	0.0000 %	1,749.14	60.2633 %
Apr	3,293.02	4,347.11	729.90	451.1604 %	2,479.04	175.3546 %
May	0.00	4,347.11	1,062.86	0.0000 %	3,541.90	122.7338 %
Jun	0.00	4,347.11	0.00	0.0000 %	3,541.90	122.7338 %
Jul	1,815.41	6,162.52	1,011.73	179.4362 %	4,553.63	135.3320 %
Aug	2,507.70	8,670.22	1,419.97	176.6023 %	5,973.60	145.1423 %
Sep	1,592.19	10,262.41	2,078.16	76.6154 %	8,051.76	127.4555 %
Oct	129.66	10,392.07	122.27	106.0440 %	8,174.03	127.1352 %
Nov	1,804.62	12,196.69	642.35	280.9403 %	8,816.38	138.3412 %
Dec	2,607.74	14,804.43	2,773.81	94.0129 %	11,590.19	127.7324 %

Account: 0 921.0 - OFFICE SUPPLIES AND EXPENSES

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	9,328.61	9,328.61	5,607.39	166.3628 %	5,607.39	166.3628 %
Feb	6,097.37	15,425.98	4,774.36	127.7107 %	10,381.75	148.5875 %
Mar	11,286.64	26,712.62	6,658.06	169.5184 %	17,039.81	156.7659 %
Apr	9,634.65	36,347.27	6,899.44	139.6439 %	23,939.25	151.8313 %
May	5,080.20	41,427.47	5,268.95	96.4177 %	29,208.20	141.8351 %
Jun	11,723.59	53,151.06	10,756.54	108.9903 %	39,964.74	132.9949 %
Jul	5,085.37	58,236.43	4,404.75	115.4520 %	44,369.49	131.2533 %
Aug	9,150.71	67,387.14	4,028.40	227.1549 %	48,397.89	139.2357 %
Sep	3,076.68	70,463.82	4,390.62	70.0739 %	52,788.51	133.4833 %
Oct	14,276.46	84,740.28	4,177.95	341.7097 %	56,966.46	148.7547 %
Nov	-13,074.11	71,666.17	-5,703.98	229.2103 %	51,262.48	139.8024 %
Dec	5,415.31	77,081.48	5,148.47	105.1829 %	56,410.95	136.6428 %

Account: 0 921.07 - GEN MAIL PROCESSING NON-LABOR

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	40.55	40.55	30.68	132.1708 %	30.68	132.1708 %
Feb	41.53	82.08	39.60	104.8737 %	70.28	116.7900 %
Mar	9.65	91.73	692.48	1.3935 %	762.76	12.0261 %
Apr	37.61	129.34	19.95	188.5213 %	782.71	16.5246 %
May	306.62	435.96	220.17	139.2651 %	1,002.88	43.4708 %
Jun	-435.96	0.00	26.59	-1,639.5637 %	1,029.47	0.0000 %
Jul	0.00	0.00	20.00	0.0000 %	1,049.47	0.0000 %
Aug	94.67	94.67	41.78	226.5917 %	1,091.25	8.6754 %
Sep	684.87	779.54	229.98	297.7955 %	1,321.23	59.0011 %
Oct	0.00	779.54	234.73	0.0000 %	1,555.96	50.1003 %
Nov	114.16	893.70	8.93	1,278.3875 %	1,564.89	57.1094 %
Dec	295.00	1,188.70	27.90	1,057.3477 %	1,592.79	74.6301 %

Account: 0 921.08 - MGMT/GENERAL STAFF NON-LABOR

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	3,456.16	3,456.16	900.80	383.6767 %	900.80	383.6767 %
Feb	1,946.48	5,402.64	1,749.55	111.2560 %	2,650.35	203.8463 %
Mar	13,610.85	19,013.49	13,902.97	97.8989 %	16,553.32	114.8621 %
Apr	7,713.37	26,726.86	2,134.23	361.4123 %	18,687.55	143.0196 %
May	3,325.58	30,052.44	3,630.31	91.6060 %	22,317.86	134.6565 %
Jun	8,542.76	38,595.20	6,239.85	136.9065 %	28,557.71	135.1481 %
Jul	5,078.62	43,673.82	3,289.60	154.3841 %	31,847.31	137.1350 %
Aug	5,902.37	49,576.19	5,704.88	103.4618 %	37,552.19	132.0194 %
Sep	13,384.07	62,960.26	7,509.15	178.2368 %	45,061.34	139.7212 %
Oct	9,700.21	72,660.47	9,344.09	103.8112 %	54,405.43	133.5537 %
Nov	11,831.42	84,491.89	1,279.98	924.3441 %	55,685.41	151.7307 %
Dec	3,958.45	88,450.34	1,835.96	215.6065 %	57,521.37	153.7695 %

Account: 0 921.09 - TELEPHONE EXPENSES

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	13,212.32	13,212.32	11,821.79	111.7624 %	11,821.79	111.7624 %
Feb	12,601.87	25,814.19	11,950.94	105.4467 %	23,772.73	108.5874 %
Mar	12,714.19	38,528.38	10,856.77	117.1084 %	34,629.50	111.2588 %
Apr	13,914.90	52,443.28	12,345.37	112.7135 %	46,974.87	111.6411 %
May	12,457.74	64,901.02	11,673.44	106.7187 %	58,648.31	110.6614 %
Jun	12,139.24	77,040.26	12,080.29	100.4880 %	70,728.60	108.9238 %
Jul	11,957.09	88,997.35	11,267.65	106.1188 %	81,996.25	108.5383 %
Aug	17,163.52	106,160.87	12,409.18	138.3131 %	94,405.43	112.4521 %
Sep	15,134.13	121,295.00	14,961.58	101.1533 %	109,367.01	110.9064 %
Oct	12,753.86	134,048.86	12,071.93	105.6489 %	121,438.94	110.3838 %
Nov	14,201.75	148,250.61	8,741.95	162.4552 %	130,180.89	113.8805 %
Dec	10,878.83	159,129.44	14,177.31	76.7341 %	144,358.20	110.2324 %

Account: 0 921.1 - COMPUTER EXPENSES

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	43,444.59	43,444.59	46,058.25	94.3253 %	46,058.25	94.3253 %
Feb	28,850.61	72,295.20	42,572.11	67.7688 %	88,630.36	81.5693 %
Mar	45,224.36	117,519.56	31,214.88	144.8808 %	119,845.24	98.0594 %
Apr	35,248.20	152,767.76	34,406.72	102.4457 %	154,251.96	99.0378 %
May	27,518.88	180,286.64	28,522.82	96.4802 %	182,774.78	98.6387 %
Jun	47,751.02	228,037.66	42,230.56	113.0722 %	225,005.34	101.3477 %
Jul	49,820.51	277,858.17	33,663.57	147.9953 %	258,668.91	107.4185 %
Aug	49,788.05	327,646.22	34,272.67	145.2704 %	292,941.58	111.8469 %
Sep	32,384.05	360,030.27	29,203.26	110.8919 %	322,144.84	111.7604 %
Oct	33,936.21	393,966.48	31,632.74	107.2819 %	353,777.58	111.3599 %
Nov	35,546.46	429,512.94	32,406.04	109.6908 %	386,183.62	111.2199 %
Dec	63,000.36	492,513.30	29,452.79	213.9029 %	415,636.41	118.4962 %

Account: 0 921.5 - PERSONNEL SERVICES NON-LABOR

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	4,797.28	4,797.28	2,653.76	180.7729 %	2,653.76	180.7729 %
Feb	1,749.25	6,546.53	4,457.33	39.2443 %	7,111.09	92.0609 %
Mar	2,730.71	9,277.24	2,323.33	117.5343 %	9,434.42	98.3340 %
Apr	5,218.43	14,495.67	1,618.77	322.3701 %	11,053.19	131.1447 %
May	1,824.74	16,320.41	1,620.67	112.5917 %	12,673.86	128.7722 %
Jun	1,796.49	18,116.90	1,718.25	104.5535 %	14,392.11	125.8808 %
Jul	2,830.19	20,947.09	2,620.97	107.9825 %	17,013.08	123.1234 %
Aug	2,595.14	23,542.23	2,604.50	99.6406 %	19,617.58	120.0058 %
Sep	2,432.15	25,974.38	1,843.67	131.9189 %	21,461.25	121.0292 %
Oct	14,344.99	40,319.37	13,697.77	104.7250 %	35,159.02	114.6772 %
Nov	2,300.87	42,620.24	1,985.47	115.8854 %	37,144.49	114.7418 %
Dec	2,185.78	44,806.02	1,743.25	125.3853 %	38,887.74	115.2189 %

Account: 0 921.6 - E&O OFFICE SUPPLIES & EXP-HEADQUARTERS

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	2,729.64	2,729.64	4,153.83	65.7138 %	4,153.83	65.7138 %
Feb	2,671.33	5,400.97	2,734.92	97.6749 %	6,888.75	78.4028 %
Mar	2,097.68	7,498.65	2,440.04	85.9691 %	9,328.79	80.3818 %
Apr	2,127.86	9,626.51	2,464.58	86.3376 %	11,793.37	81.6265 %
May	1,940.77	11,567.28	1,632.18	118.9066 %	13,425.55	86.1587 %
Jun	2,068.18	13,635.46	2,283.80	90.5587 %	15,709.35	86.7984 %
Jul	2,041.72	15,677.18	2,666.46	76.5704 %	18,375.81	85.3142 %
Aug	2,346.97	18,024.15	3,099.77	75.7143 %	21,475.58	83.9286 %
Sep	2,530.19	20,554.34	2,899.38	87.2666 %	24,374.96	84.3256 %
Oct	2,229.97	22,784.31	2,617.35	85.1995 %	26,992.31	84.4104 %
Nov	2,099.25	24,883.56	2,496.83	84.0766 %	29,489.14	84.3821 %
Dec	2,168.72	27,052.28	2,555.44	84.8668 %	32,044.58	84.4208 %

Account: 0 921.62 - E&O OFFICE SUPPLIES & EXP-MCKEE DIST.

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	3,280.37	3,280.37	2,611.96	125.5904 %	2,611.96	125.5904 %
Feb	3,205.30	6,485.67	2,458.65	130.3683 %	5,070.61	127.9071 %
Mar	2,181.86	8,667.53	2,118.81	102.9757 %	7,189.42	120.5595 %
Apr	2,640.88	11,308.41	2,689.51	98.1919 %	9,878.93	114.4700 %
May	2,173.93	13,482.34	4,873.21	44.6098 %	14,752.14	91.3924 %
Jun	1,863.45	15,345.79	1,970.95	94.5458 %	16,723.09	91.7641 %
Jul	2,462.33	17,808.12	2,671.58	92.1676 %	19,394.67	91.8197 %
Aug	1,896.97	19,705.09	2,939.13	64.5419 %	22,333.80	88.2299 %
Sep	3,065.74	22,770.83	2,752.61	111.3757 %	25,086.41	90.7696 %
Oct	2,527.20	25,298.03	2,572.22	98.2498 %	27,658.63	91.4652 %
Nov	2,141.78	27,439.81	2,546.53	84.1058 %	30,205.16	90.8448 %
Dec	2,864.08	30,303.89	2,975.23	96.2642 %	33,180.39	91.3307 %

Account: 0 921.63 - E&O OFFICE SUPPLIES & EXP-LAUREL DIST

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	2,145.30	2,145.30	1,894.78	113.2216 %	1,894.78	113.2216 %
Feb	2,068.15	4,213.45	2,293.41	90.1779 %	4,188.19	100.6031 %
Mar	1,854.13	6,067.58	2,114.76	87.6757 %	6,302.95	96.2657 %
Apr	1,810.00	7,877.58	1,886.11	95.9647 %	8,189.06	96.1964 %
May	1,762.67	9,640.25	1,706.98	103.2625 %	9,896.04	97.4152 %
Jun	1,490.33	11,130.58	1,528.97	97.4728 %	11,425.01	97.4229 %
Jul	1,557.93	12,688.51	1,728.56	90.1288 %	13,153.57	96.4644 %
Aug	1,771.35	14,459.86	1,854.07	95.5385 %	15,007.64	96.3500 %
Sep	1,641.81	16,101.67	1,685.88	97.3859 %	16,693.52	96.4546 %
Oct	1,416.21	17,517.88	1,608.57	88.0416 %	18,302.09	95.7152 %
Nov	1,365.39	18,883.27	1,619.32	84.3187 %	19,921.41	94.7888 %
Dec	1,644.83	20,528.10	1,853.73	88.7308 %	21,775.14	94.2731 %

Account: 0 921.64 - E&O OFFICE SUPPLIES & EXP-BEATTYVILLE

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	1,301.91	1,301.91	1,116.06	116.6523 %	1,116.06	116.6523 %
Feb	1,210.49	2,512.40	646.85	187.1361 %	1,762.91	142.5144 %
Mar	967.89	3,480.29	1,432.73	67.5556 %	3,195.64	108.9074 %
Apr	944.55	4,424.84	1,790.99	52.7390 %	4,986.63	88.7341 %
May	887.15	5,311.99	1,481.10	59.8980 %	6,467.73	82.1307 %
Jun	911.38	6,223.37	895.90	101.7279 %	7,363.63	84.5150 %
Jul	762.25	6,985.62	997.62	76.4068 %	8,361.25	83.5476 %
Aug	798.71	7,784.33	1,055.16	75.6956 %	9,416.41	82.6677 %
Sep	826.69	8,611.02	1,010.22	81.8327 %	10,426.63	82.5868 %
Oct	738.44	9,349.46	986.04	74.8895 %	11,412.67	81.9218 %
Nov	824.41	10,173.87	1,098.75	75.0316 %	12,511.42	81.3167 %
Dec	829.65	11,003.52	1,242.26	66.7855 %	13,753.68	80.0042 %

Account: 0 921.65 - E&O OFFICE SUPPLIES & EXP-MANCHESTER

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	689.89	689.89	582.55	118.4259 %	582.55	118.4259 %
Feb	541.65	1,231.54	574.47	94.2869 %	1,157.02	106.4407 %
Mar	157.33	1,388.87	573.14	27.4505 %	1,730.16	80.2741 %
Apr	634.96	2,023.83	578.48	109.7635 %	2,308.64	87.6633 %
May	607.36	2,631.19	2,251.74	26.9729 %	4,560.38	57.6967 %
Jun	736.95	3,368.14	1,518.13	48.5433 %	6,078.51	55.4106 %
Jul	758.49	4,126.63	782.20	96.9688 %	6,860.71	60.1487 %
Aug	773.37	4,900.00	983.92	78.6009 %	7,844.63	62.4631 %
Sep	812.59	5,712.59	828.39	98.0927 %	8,673.02	65.8662 %
Oct	710.36	6,422.95	674.52	105.3134 %	9,347.54	68.7127 %
Nov	592.43	7,015.38	703.58	84.2022 %	10,051.12	69.7970 %
Dec	637.77	7,653.15	736.93	86.5442 %	10,788.05	70.9410 %

Account: 0 921.66 - E&O OFFICE SUPPLIES & EXP IRVINE

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	378.92	378.92	294.90	128.4910 %	294.90	128.4910 %
Feb	341.61	720.53	425.96	80.1977 %	720.86	99.9542 %
Mar	464.20	1,184.73	293.36	158.2356 %	1,014.22	116.8119 %
Apr	299.60	1,484.33	269.39	111.2142 %	1,283.61	115.6371 %
May	236.81	1,721.14	165.17	143.3735 %	1,448.78	118.7993 %
Jun	266.69	1,987.83	429.30	62.1221 %	1,878.08	105.8437 %
Jul	269.74	2,257.57	292.90	92.0929 %	2,170.98	103.9885 %
Aug	292.73	2,550.30	348.87	83.9080 %	2,519.85	101.2084 %
Sep	306.98	2,857.28	252.43	121.6100 %	2,772.28	103.0661 %
Oct	243.61	3,100.89	220.24	110.6112 %	2,992.52	103.6214 %
Nov	235.20	3,336.09	349.06	67.3810 %	3,341.58	99.8357 %
Dec	282.34	3,618.43	285.92	98.7479 %	3,627.50	99.7500 %

Account: 0 923.0 - OUTSIDE SERVICES EMPLOYED

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	2,929.08	2,929.08	5,541.58	52.8564 %	5,541.58	52.8564 %
Feb	3,305.52	6,234.60	3,797.08	87.0543 %	9,338.66	66.7612 %
Mar	2,589.75	8,824.35	3,719.77	69.6212 %	13,058.43	67.5759 %
Apr	2,865.84	11,690.19	3,126.02	91.6770 %	16,184.45	72.2310 %
May	3,229.52	14,919.71	5,836.16	55.3364 %	22,020.61	67.7534 %
Jun	23,043.35	37,963.06	7,651.16	301.1746 %	29,671.77	127.9434 %
Jul	2,341.08	40,304.14	19,047.58	12.2907 %	48,719.35	82.7272 %
Aug	4,014.33	44,318.47	3,811.78	105.3138 %	52,531.13	84.3661 %
Sep	2,915.62	47,234.09	2,929.08	99.5405 %	55,460.21	85.1675 %
Oct	3,810.50	51,044.59	5,959.08	63.9444 %	61,419.29	83.1084 %
Nov	11,752.07	62,796.66	3,323.08	353.6499 %	64,742.37	96.9947 %
Dec	2,542.15	65,338.81	11,876.08	21.4056 %	76,618.45	85.2782 %

Account: 0 925.0 - INJURIES AND DAMAGES

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	2,372.73	2,372.73	2,340.83	101.3628 %	2,340.83	101.3628 %
Feb	1,411.17	3,783.90	2,186.19	64.5493 %	4,527.02	83.5848 %
Mar	1,285.48	5,069.38	2,741.60	46.8879 %	7,268.62	69.7434 %
Apr	1,776.59	6,845.97	1,903.59	93.3284 %	9,172.21	74.6382 %
May	1,582.87	8,428.84	1,932.64	81.9020 %	11,104.85	75.9023 %
Jun	1,348.13	9,776.97	1,624.70	82.9772 %	12,729.55	76.8053 %
Jul	1,780.63	11,557.60	1,584.75	112.3603 %	14,314.30	80.7416 %
Aug	1,921.25	13,478.85	2,574.10	74.6377 %	16,888.40	79.8113 %
Sep	1,473.16	14,952.01	1,112.31	132.4415 %	18,000.71	83.0634 %
Oct	1,506.93	16,458.94	1,807.48	83.3719 %	19,808.19	83.0916 %
Nov	1,556.77	18,015.71	1,636.74	95.1141 %	21,444.93	84.0092 %
Dec	-3,872.04	14,143.67	2,128.80	-181.8884 %	23,573.73	59.9976 %

Account: 0 926.01 - BENEFITS - EMPLOYEE

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	3,849.98	3,849.98	2,597.12	148.2404 %	2,597.12	148.2404 %
Feb	1,792.23	5,642.21	7,091.22	25.2739 %	9,688.34	58.2371 %
Mar	1,299.54	6,941.75	1,488.59	87.3001 %	11,176.93	62.1078 %
Apr	17,038.15	23,979.90	1,676.54	1,016.2686 %	12,853.47	186.5636 %
May	9,704.01	33,683.91	6,048.03	160.4491 %	18,901.50	178.2076 %
Jun	4,847.05	38,530.96	12,840.52	37.7481 %	31,742.02	121.3879 %
Jul	2,948.18	41,479.14	1,272.99	231.5949 %	33,015.01	125.6372 %
Aug	55.00	41,534.14	1,378.86	3.9888 %	34,393.87	120.7603 %
Sep	12,904.03	54,438.17	862.83	1,495.5472 %	35,256.70	154.4052 %
Oct	25,734.21	80,172.38	9,150.62	281.2291 %	44,407.32	180.5387 %
Nov	16,575.39	96,747.77	32,125.33	51.5960 %	76,532.65	126.4137 %
Dec	5,893.10	102,640.87	97,565.94	6.0401 %	174,098.59	58.9556 %

Account: 0 928.0 - REGULATORY COMMISSION EXPENSES

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	3,477.24	3,477.24	2,006.41	173.3066 %	2,006.41	173.3066 %
Feb	3,327.26	6,804.50	2,920.37	113.9328 %	4,926.78	138.1125 %
Mar	3,376.29	10,180.79	2,250.76	150.0067 %	7,177.54	141.8423 %
Apr	2,054.93	12,235.72	1,557.30	131.9547 %	8,734.84	140.0795 %
May	3,909.63	16,145.35	3,587.28	108.9859 %	12,322.12	131.0274 %
Jun	4,507.80	20,653.15	5,270.12	85.5351 %	17,592.24	117.3992 %
Jul	3,183.27	23,836.42	3,039.51	104.7297 %	20,631.75	115.5327 %
Aug	3,363.60	27,200.02	2,749.74	122.3243 %	23,381.49	116.3314 %
Sep	3,946.20	31,146.22	1,003.91	393.0830 %	24,385.40	127.7249 %
Oct	4,235.28	35,381.50	4,021.33	105.3204 %	28,406.73	124.5532 %
Nov	2,729.90	38,111.40	5,971.20	45.7178 %	34,377.93	110.8601 %
Dec	4,104.56	42,215.96	5,804.09	70.7184 %	40,182.02	105.0618 %

Account: 0 929.0 - DUPLICATE CHARGES - CREDIT

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-7,462.64	-7,462.64	-7,238.05	103.1029 %	-7,238.05	103.1029 %
Feb	-7,145.86	-14,608.50	-6,951.93	102.7896 %	-14,189.98	102.9494 %
Mar	-5,433.05	-20,041.55	-6,813.58	79.7386 %	-21,003.56	95.4198 %
Apr	-5,502.65	-25,544.20	-6,455.31	85.2422 %	-27,458.87	93.0271 %
May	-4,480.83	-30,025.03	-4,980.43	89.9687 %	-32,439.30	92.5576 %
Jun	-4,738.60	-34,763.63	-4,708.72	100.6346 %	-37,148.02	93.5814 %
Jul	-4,548.88	-39,312.51	-5,731.03	79.3728 %	-42,879.05	91.6823 %
Aug	-5,389.28	-44,701.79	-6,406.94	84.1163 %	-49,285.99	90.6988 %
Sep	-5,830.18	-50,531.97	-6,033.99	96.6223 %	-55,319.98	91.3449 %
Oct	-4,833.40	-55,365.37	-5,483.89	88.1382 %	-60,803.87	91.0557 %
Nov	-4,703.50	-60,068.87	-5,908.65	79.6036 %	-66,712.52	90.0414 %
Dec	-5,288.19	-65,357.06	-6,183.64	85.5190 %	-72,896.16	89.6578 %

Account: 0 930.01 - COVID-19

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	1,758.79	0.0000 %	1,758.79	0.0000 %
Feb	0.00	0.00	527.89	0.0000 %	2,286.68	0.0000 %
Mar	0.00	0.00	104.00	0.0000 %	2,390.68	0.0000 %
Apr	-42,403.16	-42,403.16	104.00	-40,772.2692 %	2,494.68	-1,699.7435 %
May	0.00	-42,403.16	104.00	0.0000 %	2,598.68	-1,631.7192 %
Jun	0.00	-42,403.16	104.00	0.0000 %	2,702.68	-1,568.9301 %
Jul	0.00	-42,403.16	104.00	0.0000 %	2,806.68	-1,510.7942 %
Aug	0.00	-42,403.16	0.00	0.0000 %	2,806.68	-1,510.7942 %
Sep	0.00	-42,403.16	0.00	0.0000 %	2,806.68	-1,510.7942 %
Oct	0.00	-42,403.16	0.00	0.0000 %	2,806.68	-1,510.7942 %
Nov	0.00	-42,403.16	0.00	0.0000 %	2,806.68	-1,510.7942 %
Dec	0.00	-42,403.16	0.00	0.0000 %	2,806.68	-1,510.7942 %

Account: 0 930.02 - FEMA ADMIN

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	300.00	0.0000 %	300.00	0.0000 %
Mar	5,303.11	5,303.11	0.00	0.0000 %	300.00	1,767.7033 %
Apr	-4,966.19	336.92	0.00	0.0000 %	300.00	112.3067 %
May	-253.87	83.05	0.00	0.0000 %	300.00	27.6833 %
Jun	-83.05	0.00	0.00	0.0000 %	300.00	0.0000 %
Jul	139.75	139.75	0.00	0.0000 %	300.00	46.5833 %
Aug	447.38	587.13	630.17	70.9935 %	930.17	63.1207 %
Sep	0.00	587.13	2,363.74	0.0000 %	3,293.91	17.8247 %
Oct	0.00	587.13	2,259.18	0.0000 %	5,553.09	10.5730 %
Nov	0.00	587.13	0.00	0.0000 %	5,553.09	10.5730 %
Dec	-126.13	461.00	-5,553.09	2.2713 %	0.00	0.0000 %

Account: 0 930.21 - DIRECTOR FEES/EXP-MISC GEN EXP

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	15,792.43	15,792.43	14,166.84	111.4746 %	14,166.84	111.4746 %
Feb	16,490.06	32,282.49	15,206.31	108.4422 %	29,373.15	109.9048 %
Mar	17,653.21	49,935.70	15,716.52	112.3226 %	45,089.67	110.7475 %
Apr	17,777.98	67,713.68	14,209.94	125.1095 %	59,299.61	114.1891 %
May	15,615.43	83,329.11	13,718.51	113.8274 %	73,018.12	114.1211 %
Jun	20,763.67	104,092.78	17,303.49	119.9970 %	90,321.61	115.2468 %
Jul	12,614.25	116,707.03	11,434.43	110.3181 %	101,756.04	114.6930 %
Aug	20,123.92	136,830.95	16,746.92	120.1649 %	118,502.96	115.4663 %
Sep	16,515.24	153,346.19	14,354.05	115.0563 %	132,857.01	115.4220 %
Oct	17,309.37	170,655.56	17,818.78	97.1412 %	150,675.79	113.2601 %
Nov	26,729.02	197,384.58	14,967.66	178.5785 %	165,643.45	119.1623 %
Dec	16,776.60	214,161.18	15,043.19	111.5229 %	180,686.64	118.5263 %

Account: 0 930.22 - DUES PAID ASSOC CO-MISC GEN EXP

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	129,773.36	129,773.36	128,581.78	100.9267 %	128,581.78	100.9267 %
Mar	0.00	129,773.36	0.00	0.0000 %	128,581.78	100.9267 %
Apr	0.00	129,773.36	0.00	0.0000 %	128,581.78	100.9267 %
May	0.00	129,773.36	0.00	0.0000 %	128,581.78	100.9267 %
Jun	0.00	129,773.36	0.00	0.0000 %	128,581.78	100.9267 %
Jul	0.00	129,773.36	0.00	0.0000 %	128,581.78	100.9267 %
Aug	57,558.00	187,331.36	52,777.00	109.0589 %	181,358.78	103.2932 %
Sep	0.00	187,331.36	300.00	0.0000 %	181,658.78	103.1227 %
Oct	0.00	187,331.36	-20,320.00	0.0000 %	161,338.78	116.1106 %
Nov	0.00	187,331.36	0.00	0.0000 %	161,338.78	116.1106 %
Dec	-34,850.00	152,481.36	0.00	0.0000 %	161,338.78	94.5100 %

Account: 0 930.23 - ANNUAL MTG & KY LIVING-MISC EXP

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	10,875.60	10,875.60	10,027.18	108.4612 %	10,027.18	108.4612 %
May	0.00	10,875.60	0.00	0.0000 %	10,027.18	108.4612 %
Jun	0.00	10,875.60	0.00	0.0000 %	10,027.18	108.4612 %
Jul	0.00	10,875.60	0.00	0.0000 %	10,027.18	108.4612 %
Aug	0.00	10,875.60	0.00	0.0000 %	10,027.18	108.4612 %
Sep	8,997.79	19,873.39	7,860.60	114.4670 %	17,887.78	111.1004 %
Oct	0.00	19,873.39	0.00	0.0000 %	17,887.78	111.1004 %
Nov	-1,890.00	17,983.39	0.00	0.0000 %	17,887.78	100.5345 %
Dec	0.00	17,983.39	-2,025.00	0.0000 %	15,862.78	113.3685 %

Account: 0 930.24 - MISC GEN EXP - CAPITAL CREDITS

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	2,310.98	2,310.98	3,482.40	66.3617 %	3,482.40	66.3617 %
Feb	3,347.30	5,658.28	2,035.02	164.4849 %	5,517.42	102.5530 %
Mar	4,135.37	9,793.65	3,697.23	111.8505 %	9,214.65	106.2835 %
Apr	2,636.76	12,430.41	2,828.08	93.2350 %	12,042.73	103.2192 %
May	3,909.33	16,339.74	2,954.04	132.3384 %	14,996.77	108.9551 %
Jun	5,494.87	21,834.61	2,827.28	194.3518 %	17,824.05	122.5008 %
Jul	1,137.78	22,972.39	2,657.47	42.8144 %	20,481.52	112.1615 %
Aug	0.00	22,972.39	2,962.94	0.0000 %	23,444.46	97.9864 %
Sep	0.00	22,972.39	3,483.40	0.0000 %	26,927.86	85.3109 %
Oct	3,674.14	26,646.53	2,923.33	125.6834 %	29,851.19	89.2645 %
Nov	3,636.59	30,283.12	3,624.83	100.3244 %	33,476.02	90.4621 %
Dec	2,421.24	32,704.36	2,602.90	93.0209 %	36,078.92	90.6467 %

Account: 0 930.25 - MEMBER PUBLICATIONS-MISC EXP

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	6,703.46	6,703.46	6,529.78	102.6598 %	6,529.78	102.6598 %
Feb	6,760.16	13,463.62	6,550.79	103.1961 %	13,080.57	102.9284 %
Mar	6,548.56	20,012.18	6,504.59	100.6760 %	19,585.16	102.1803 %
Apr	6,753.16	26,765.34	6,464.05	104.4726 %	26,049.21	102.7491 %
May	6,515.13	33,280.47	6,439.68	101.1716 %	32,488.89	102.4365 %
Jun	6,720.65	40,001.12	6,882.62	97.6467 %	39,371.51	101.5992 %
Jul	6,737.93	46,739.05	6,673.14	100.9709 %	46,044.65	101.5081 %
Aug	6,723.46	53,462.51	6,362.17	105.6787 %	52,406.82	102.0144 %
Sep	6,389.39	59,851.90	6,423.17	99.4741 %	58,829.99	101.7371 %
Oct	6,815.52	66,667.42	6,433.65	105.9355 %	65,263.64	102.1509 %
Nov	6,848.25	73,515.67	6,391.91	107.1393 %	71,655.55	102.5959 %
Dec	6,584.49	80,100.16	6,369.31	103.3784 %	78,024.86	102.6598 %

Account: 0 930.27 - BUILDING & GROUNDS-FARM

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	162.63	162.63	177.49	91.6277 %	177.49	91.6277 %
Feb	173.86	336.49	142.82	121.7337 %	320.31	105.0514 %
Mar	128.21	464.70	130.67	98.1174 %	450.98	103.0423 %
Apr	127.38	592.08	127.98	99.5312 %	578.96	102.2661 %
May	852.27	1,444.35	384.37	221.7317 %	963.33	149.9330 %
Jun	578.15	2,022.50	3,544.57	16.3109 %	4,507.90	44.8657 %
Jul	144.63	2,167.13	123.16	117.4326 %	4,631.06	46.7956 %
Aug	155.83	2,322.96	130.45	119.4557 %	4,761.51	48.7862 %
Sep	557.65	2,880.61	1,644.37	33.9127 %	6,405.88	44.9682 %
Oct	788.21	3,668.82	363.46	216.8629 %	6,769.34	54.1976 %
Nov	122.60	3,791.42	179.05	68.4725 %	6,948.39	54.5654 %
Dec	121.11	3,912.53	153.64	78.8271 %	7,102.03	55.0903 %

Account: 0 931.0 - RENTS

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	2,460.00	2,460.00	2,400.00	102.5000 %	2,400.00	102.5000 %
Feb	2,460.00	4,920.00	2,400.00	102.5000 %	4,800.00	102.5000 %
Mar	2,460.00	7,380.00	2,400.00	102.5000 %	7,200.00	102.5000 %
Apr	2,460.00	9,840.00	2,400.00	102.5000 %	9,600.00	102.5000 %
May	2,460.00	12,300.00	2,400.00	102.5000 %	12,000.00	102.5000 %
Jun	2,460.00	14,760.00	2,400.00	102.5000 %	14,400.00	102.5000 %
Jul	2,460.00	17,220.00	2,580.00	95.3488 %	16,980.00	101.4134 %
Aug	2,460.00	19,680.00	2,460.00	100.0000 %	19,440.00	101.2346 %
Sep	2,460.00	22,140.00	2,460.00	100.0000 %	21,900.00	101.0959 %
Oct	2,460.00	24,600.00	2,460.00	100.0000 %	24,360.00	100.9852 %
Nov	2,460.00	27,060.00	2,460.00	100.0000 %	26,820.00	100.8949 %
Dec	2,460.00	29,520.00	2,460.00	100.0000 %	29,280.00	100.8197 %

Account: 0 935.0 - MAINTENANCE OF GENERAL PLANT

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	30,671.99	30,671.99	34,021.90	90.1537 %	34,021.90	90.1537 %
Feb	33,595.38	64,267.37	40,958.36	82.0233 %	74,980.26	85.7124 %
Mar	39,300.23	103,567.60	34,084.75	115.3015 %	109,065.01	94.9595 %
Apr	34,392.29	137,959.89	45,121.26	76.2219 %	154,186.27	89.4761 %
May	50,032.74	187,992.63	27,275.17	183.4370 %	181,461.44	103.5992 %
Jun	36,458.51	224,451.14	34,950.78	104.3139 %	216,412.22	103.7146 %
Jul	40,136.82	264,587.96	44,731.21	89.7289 %	261,143.43	101.3190 %
Aug	36,935.37	301,523.33	45,190.44	81.7327 %	306,333.87	98.4296 %
Sep	35,741.29	337,264.62	34,664.15	103.1074 %	340,998.02	98.9052 %
Oct	31,869.19	369,133.81	27,678.25	115.1416 %	368,676.27	100.1241 %
Nov	44,940.90	414,074.71	29,901.41	150.2969 %	398,577.68	103.8881 %
Dec	49,772.88	463,847.59	40,314.21	123.4624 %	438,891.89	105.6861 %

Account: 0 935.02 - MCKEE BUILDING MAINTENANCE

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	6,235.22	6,235.22	15,696.30	39.7241 %	15,696.30	39.7241 %
Feb	8,042.20	14,277.42	7,898.34	101.8214 %	23,594.64	60.5113 %
Mar	9,747.00	24,024.42	9,949.54	97.9643 %	33,544.18	71.6202 %
Apr	5,460.52	29,484.94	14,678.75	37.2002 %	48,222.93	61.1430 %
May	5,645.92	35,130.86	8,028.61	70.3225 %	56,251.54	62.4532 %
Jun	5,622.16	40,753.02	6,712.86	83.7521 %	62,964.40	64.7239 %
Jul	11,628.42	52,381.44	15,360.02	75.7058 %	78,324.42	66.8775 %
Aug	21,580.04	73,961.48	6,416.49	336.3216 %	84,740.91	87.2795 %
Sep	5,441.24	79,402.72	13,087.98	41.5743 %	97,828.89	81.1649 %
Oct	7,395.96	86,798.68	7,960.89	92.9037 %	105,789.78	82.0483 %
Nov	10,476.09	97,274.77	6,392.20	163.8886 %	112,181.98	86.7116 %
Dec	5,982.57	103,257.34	11,737.36	50.9703 %	123,919.34	83.3263 %

Account: 0 935.03 - LONDON BUILDING MAINTENANCE

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	6,901.79	6,901.79	11,910.47	57.9473 %	11,910.47	57.9473 %
Feb	9,456.10	16,357.89	10,451.10	90.4795 %	22,361.57	73.1518 %
Mar	22,697.36	39,055.25	8,276.18	274.2492 %	30,637.75	127.4743 %
Apr	8,806.75	47,862.00	9,264.19	95.0623 %	39,901.94	119.9491 %
May	8,717.84	56,579.84	11,601.16	75.1463 %	51,503.10	109.8572 %
Jun	8,073.89	64,653.73	7,519.91	107.3668 %	59,023.01	109.5399 %
Jul	7,063.22	71,716.95	7,416.61	95.2352 %	66,439.62	107.9430 %
Aug	4,972.73	76,689.68	9,228.88	53.8823 %	75,668.50	101.3495 %
Sep	9,947.23	86,636.91	7,176.97	138.5993 %	82,845.47	104.5765 %
Oct	9,521.31	96,158.22	6,724.52	141.5909 %	89,569.99	107.3554 %
Nov	7,295.82	103,454.04	3,721.43	196.0488 %	93,291.42	110.8934 %
Dec	6,168.72	109,622.76	12,261.57	50.3094 %	105,552.99	103.8557 %

Account: 0 935.04 - BEATTYVILLE BUILDING MAINTENANCE

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	4,324.15	4,324.15	5,554.45	77.8502 %	5,554.45	77.8502 %
Feb	6,756.29	11,080.44	5,829.14	115.9054 %	11,383.59	97.3370 %
Mar	18,876.91	29,957.35	2,649.88	712.3685 %	14,033.47	213.4707 %
Apr	3,236.09	33,193.44	6,849.54	47.2454 %	20,883.01	158.9495 %
May	27,546.76	60,740.20	7,747.68	355.5485 %	28,630.69	212.1507 %
Jun	2,922.20	63,662.40	6,582.03	44.3966 %	35,212.72	180.7938 %
Jul	8,727.25	72,389.65	2,130.21	409.6897 %	37,342.93	193.8510 %
Aug	10,326.51	82,716.16	3,494.35	295.5202 %	40,837.28	202.5506 %
Sep	3,784.04	86,500.20	3,250.48	116.4148 %	44,087.76	196.2000 %
Oct	2,119.32	88,619.52	1,738.50	121.9051 %	45,826.26	193.3815 %
Nov	3,307.12	91,926.64	4,287.67	77.1309 %	50,113.93	183.4353 %
Dec	13,074.18	105,000.82	4,793.88	272.7265 %	54,907.81	191.2311 %

08/08/2024 10:38:21 am

General Ledger Comparison

Account: 0 935.05 - CLAY CO OFFICE MAINTENANCE

	2023 Actual		2022 Actual			
Per	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	2,629.93	2,629.93	2,249.98	116.8868 %	2,249.98	116.8868 %
Feb	1,730.41	4,360.34	3,713.44	46.5986 %	5,963.42	73.1181 %
Mar	2,900.25	7,260.59	2,545.37	113.9422 %	8,508.79	85.3305 %
Apr	2,136.17	9,396.76	2,427.38	88.0031 %	10,936.17	85.9237 %
May	1,843.10	11,239.86	2,027.99	90.8831 %	12,964.16	86.6995 %
Jun	1,729.62	12,969.48	2,935.08	58.9292 %	15,899.24	81.5730 %
Jul	2,236.10	15,205.58	1,392.71	160.5575 %	17,291.95	87.9344 %
Aug	2,457.77	17,663.35	3,343.91	73.4999 %	20,635.86	85.5954 %
Sep	2,039.34	19,702.69	1,856.92	109.8238 %	22,492.78	87.5956 %
Oct	1,515.93	21,218.62	2,273.31	66.6838 %	24,766.09	85.6761 %
Nov	1,677.16	22,895.78	2,447.56	68.5238 %	27,213.65	84.1334 %
Dec	1,839.91	24,735.69	1,930.69	95.2981 %	29,144.34	84.8730 %

General Ledger Comparison

PARAMETERS ENTERED:

Actual Year: 2023
Compare To Year: 2022
Compare: Actual
Division: All
Account: 0 403.6, 0 403.7, 0 407.0, 0 408.71, 0 415.02, 0 415.03, 0 415.04, 0 415.05, 0 415.08, 0 416.02, 0 416.03, 0 416.04, 0 416.08, 0 417.01, 0 417.02, 0 417.03, 0 418.03, 0 418.1, 0 419.0, 0 419.1, 0 419.2, 0 419.5, 0 421.0, 0 421.02, 0 421.1, 0 423.0, 0 424.0, 0 426.0, 0 426.01, 0 426.5, 0 427.1, 0 427.2, 0 427.25, 0 427.32, 0 427.4, 0 427.5, 0 431.0, 0 431.11, 0 431.2, 0 431.21, 0 440.1, 0 440.11, 0 442.1, 0 442.11, 0 442.2, 0 442.21, 0 444.0, 0 445.0, 0 445.01, 0 450.0, 0 451.0, 0 454.0, 0 456.0, 0 459.0, 0 555.0, 0 555.01, 0 555.02, 0 555.03, 0 580.0, 0 582.0, 0 583.0, 0 583.01, 0 583.02, 0 583.1, 0 583.11, 0 583.12, 0 584.0, 0 584.01, 0 585.0, 0 586.0, 0 586.01, 0 586.1, 0 586.15, 0 587.0, 0 588.0, 0 588.01, 0 588.02, 0 588.03, 0 588.04, 0 588.05, 0 588.06, 0 588.08, 0 588.09, 0 590.0, 0 593.0, 0 593.01, 0 593.02, 0 593.03, 0 593.04, 0 593.05, 0 593.06, 0 593.07, 0 593.08, 0 593.09, 0 593.1, 0 593.11, 0 593.12, 0 593.13, 0 593.14, 0 593.15, 0 593.16, 0 593.17, 0 593.18, 0 593.19, 0 593.2, 0 593.21, 0 593.25, 0 593.4, 0 593.41, 0 593.45, 0 593.5, 0 593.55, 0 593.6, 0 593.61, 0 593.62, 0 593.8, 0 593.91, 0 593.92, 0 593.93, 0 593.94, 0 593.95, 0 593.96, 0 593.97, 0 593.98, 0 594.0, 0 594.01, 0 595.0, 0 596.0, 0 597.0, 0 598.0, 0 901.0, 0 902.0, 0 903.0, 0 903.01, 0 903.02, 0 903.03, 0 903.04, 0 903.05, 0 903.1, 0 903.15, 0 903.2, 0 903.3, 0 903.35, 0 903.4, 0 903.45, 0 903.5, 0 903.6, 0 903.65, 0 903.7, 0 904.0, 0 907.0, 0 908.0, 0 908.1, 0 908.2, 0 908.3, 0 908.31, 0 908.32, 0 908.33, 0 908.4, 0 908.41, 0 908.5, 0 908.51, 0 908.52, 0 908.55, 0 908.6, 0 908.62, 0 908.7, 0 908.8, 0 908.81, 0 908.82, 0 908.83, 0 908.93, 0 909.0, 0 909.1, 0 909.2, 0 910.0, 0 910.01, 0 910.1, 0 910.11, 0 910.13, 0 910.15, 0 910.16, 0 910.17, 0 910.18, 0 912.0, 0 913.0, 0 913.01, 0 920.0, 0 920.01, 0 920.02, 0 920.03, 0 920.04, 0 920.05, 0 920.07, 0 920.08, 0 920.15, 0 920.2, 0 920.25, 0 920.3, 0 920.4, 0 920.5, 0 920.51, 0 920.6, 0 920.7, 0 920.8, 0 920.81, 0 921.0, 0 921.01, 0 921.02, 0 921.03, 0 921.04, 0 921.05, 0 921.07, 0 921.08, 0 921.09, 0 921.1, 0 921.25, 0 921.3, 0 921.4, 0 921.5, 0 921.6, 0 921.62, 0 921.63, 0 921.64, 0 921.65, 0 921.66, 0 921.7, 0 921.8, 0 923.0, 0 925.0, 0 926.0, 0 926.01, 0 926.04, 0 928.0, 0 929.0, 0 930.01, 0 930.02, 0 930.2, 0 930.21, 0 930.22, 0 930.23, 0 930.24, 0 930.25, 0 930.26, 0 930.27, 0 930.28, 0 930.29, 0 931.0, 0 935.0, 0 935.01, 0 935.02, 0 935.03, 0 935.04, 0 935.05
Department: All
Status: All
Group By Department: No
Primary Accounts Only: No
Budget Revision: All
Sort By: Acct/Div
Activity Detail: No

Jackson Energy Cooperative Corporation
Case No. 2024-00324
Alternative Rate Adjustment for Electric Cooperatives
Filing Requirements / Exhibit List

Exhibit 18

807 KAR 5:078 Sec. 3(17)
Sponsoring Witness: Carol Wright

Description of Filing Requirement:

A schedule showing anticipated and incurred rate case expenses, with supporting documentation, which shall be updated every (30) days during the proceeding.

Response:

Please see the attachment and the excel spreadsheet uploaded separately in the electronic system. The summary of anticipated rate case expenses and detail of expenses incurred to date is being uploaded into the Commission's electronic filing system separately as an Excel spreadsheet.

Rate Case Expenses

Case No. 2024-00324
Exhibit 18
Witness: Carol Wright

Description	Estimated Expense	Expense incurred as of Application Date
Legal - Taylor, Keller & Oswald, PLLC	$ 25,000	$ 994
Consulting - Catalyst Consulting LLC	$ 20,000	$ 12,535
Advertising / Notices	$ 5,000	$ -
Supplies/Misc	$ 1,000	$ -
Total	$ 51,000	$ 13,529

Detail of expenses incurred as of application date:

Vendor	Date	Invoice	GL Account	Amount
Catalyst Consulting LLC	5/10/2024	240411	186.50	$ 2,990
Catalyst Consulting LLC	6/7/2024	240510	186.50	$ 2,645
Catalyst Consulting LLC	7/9/2024	240609	186.50	$ 2,530
Catalyst Consulting LLC	8/16/2024	240712	186.50	$ 3,335
Catalyst Consulting LLC	10/11/2024	240911	186.50	$ 460
Taylor, Keller & Oswald, PLLC	11/1/2024	3795	186.50	$ 994
Catalyst Consulting LLC	11/1/2024	241010	186.50	$ 575



CATAYST
CONSULTING LLC

3308 Haddon Road
Louisville, KY 40241
(502) 599-1739
johnwolfram@catalystcllc.com

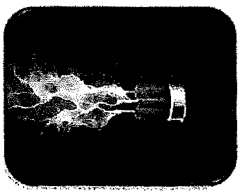
INVOICE

Date: May 1, 2024	**Invoice #:** 240411
Client: Jackson Energy Cooperative 115 Jackson Energy Lane McKee KY 40447 Attn: April Renner	**Project:** COSS & Rates For Services Provided in April 2024

	Item	Description	Qty	Rate	Amt
1	Consulting Services	John Wolfram – consulting support for COSS & Rates. Review responses to initial data request. Initialize COSS and rate models. Calls/emails with JEC staff on same.	13.0 hours	$230.00	$ 2990.00
				TOTAL	**$ 2990.00**

Routing No.: 083000108
Account No.: 3026937313

Please remit payment to Catalyst Consulting LLC at the address listed above. Thank you.



CATAYST
CONSULTING LLC

3308 Haddon Road
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INVOICE

Date: June 1, 2024	**Invoice #:** 240510
Client: Jackson Energy Cooperative 115 Jackson Energy Lane McKee KY 40447 Attn: April Renner	**Project:** COSS & Rates For Services Provided in May 2024

	Item	Description	Qty	Rate	Amt
1	Consulting Services	John Wolfram – consulting support for COSS & Rates. Process data for COSS and rate models. Calls/emails with JEC staff on same.	11.5 hours	$230.00	$ 2,645.00
				TOTAL	**$ 2,645.00**

Routing No.: 083000108
Account No.: 3026937313

Please remit payment to Catalyst Consulting LLC at the address listed above. Thank you.



CATAYST
CONSULTING LLC

3308 Haddon Road
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INVOICE

Date: July 1, 2024	**Invoice #:** 240609
Client: Jackson Energy Cooperative 115 Jackson Energy Lane McKee KY 40447 Attn: April Renner	**Project:** COSS & Rates For Services Provided in June 2024

	Item	Description	Qty	Rate	Amt
1	Consulting Services	John Wolfram – consulting support for COSS & Rates. Process data for COSS and rate models. Calls/emails with JEC staff on same.	11.0 hours	$230.00	$ 2,530.00
				TOTAL	**$ 2,530.00**

Routing No.: 083000108
Account No.: 3026937313

Please remit payment to Catalyst Consulting LLC at the address listed above. Thank you.



CATAYST
CONSULTING LLC

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INVOICE

Date: August 1, 2024	**Invoice #:** 240712
Client: Jackson Energy Cooperative 115 Jackson Energy Lane McKee KY 40447 Attn: April Renner	**Project:** COSS & Rates Case No. _____ For Services Provided in July 2024

	Item	Description	Qty	Rate	Amt
1	Consulting Services	John Wolfram – consulting support for COSS & Rates. Complete COSS. Update present and proposed rate model. Calls/emails with JEC staff on same.	14.5 hours	$230.00	$ 3,335.00
				TOTAL	**$ 3,335.00**

Routing No.: 083000108
Account No.: 3026937313

Please remit payment to Catalyst Consulting LLC at the address listed above. Thank you.



CATAYST
CONSULTING LLC

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INVOICE

Date: October 1, 2024	**Invoice #:** 240911
Client: Jackson Energy Cooperative 115 Jackson Energy Lane McKee KY 40447 Attn: April Renner	**Project:** COSS & Rates Case No. _____ For Services Provided in Sept 2024

	Item	Description	Qty	Rate	Amt
1	Consulting Services	John Wolfram – consulting support for COSS & Rates. Update pro forma adjustments. Review adjusted rate models with team. Calls/emails with JEC staff on same.	2.0 hours	$230.00	$ 460.00
				TOTAL	**$ 460.00**

Routing No.: 083000108
Account No.: 3026937313

Please remit payment to Catalyst Consulting LLC at the address listed above. Thank you.

TAYLOR, KELLER & OSWALD, PLLC

1306 W. Fifth St, Suite 100
PO Box 3440
London Kentucky 40743
606-878-8844
Fax: 606-878-8850
Federal Tax ID: 93-3474430

Jackson Energy Cooperative
115 Jackson Energy Lane
McKee KY 40447

November 1, 2024

Invoice Number: 3795

INVOICE

00411-09 Jackson Energy Cooperate-Rate Case

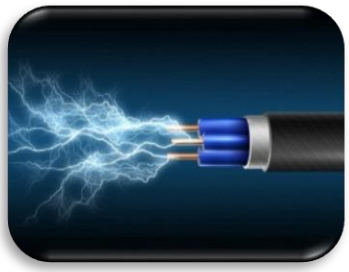
For Legal Services Rendered through October 31, 2024

10/02/24	COO	Review and reply to email from A. Renner regarding rate case filing.	0.10	140.00	14.00
10/02/24	COO	Draft notice of intent to utilize electronic filing procedures.	0.20	140.00	28.00
10/02/24	COO	Review PSC acknowledgement letter regarding use of electronic filing procedures.	0.10	140.00	14.00
10/03/24	COO	Draft cover letter for formal filing of notice of intent to file for rate adjustment.	0.30	140.00	42.00
10/03/24	COO	Draft formal notice of intent to file rate application.	0.40	140.00	56.00
10/03/24	COO	Review new streamlined rate regulation for filing requirements.	0.50	140.00	70.00
10/03/24	COO	Call A. Renner regarding rate application filing requirements.	0.60	140.00	84.00
10/13/24	COO	Review and reply to email from A. Renner regarding resolution for rate case.	0.20	140.00	28.00
10/28/24	COO	Review first draft of rate application and compare to requirements of new streamlined rate case regulation.	1.40	140.00	196.00
10/28/24	COO	Call A. Renner regarding rate application.	0.80	140.00	112.00
10/29/24	COO	Draft motion for confidential treatment of vegetation management contracts.	1.80	140.00	252.00
10/29/24	COO	Review PSC regulation regarding motions for confidential treatment.	0.30	140.00	42.00

10/29/24	COO	Email to A. Renner regarding motion for confidential treatment and potential redactions to vegetation management contracts.	0.20	140.00	28.00
10/29/24	COO	Review and reply to email from A. Renner regarding procedure for filing documents for which confidentiality is sought.	0.20	140.00	28.00
		Total Hours and Fees	7.10		994.00
		Total this Invoice			994.00

Fee Summary	Hours	Rate	Amount
Clayton O. Oswald	7.10	140.00	994.00
Total Fees	7.10		994.00

NEW BALANCE 994.00



CATAYST
CONSULTING LLC

3308 Haddon Road
Louisville, KY 40241
(502) 599-1739
johnwolfram@catalystcllc.com

INVOICE

Date: November 1, 2024	**Invoice #:** 241010
Client: Jackson Energy Cooperative 115 Jackson Energy Lane McKee KY 40447 Attn: April Renner	**Project:** COSS & Rates Case No. _____ For Services Provided in October 2024

	Item	Description	Qty	Rate	Amt
1	Consulting Services	John Wolfram – consulting support for COSS & Rates. Prepare filing materials. Calls/emails with JEC staff on same.	2.5 hours	$230.00	$ 575.00
				TOTAL	**$ 575.00**

Routing No.: 083000108
Account No.: 3026937313

Please remit payment to Catalyst Consulting LLC at the address listed above. Thank you.

Jackson Energy Cooperative Corporation
Case No. 2024-00324
Alternative Rate Adjustment for Electric Cooperatives
Filing Requirements / Exhibit List

Exhibit 19

807 KAR 5:078 Sec. 3(18)
Sponsoring Witness: John Wolfram

Description of Filing Requirement:

A statement estimating the effect that each new rate will have upon the revenues of the utility including, at minimum, the total amount of revenues resulting from the increase or decrease and the percentage of the increase or decrease.

Response:

Please see the table below. Please also see the testimony of John Wolfram provided at Exhibit 4 and, in particular, Exhibit JW-9 thereof.

	Increase	
Rate Class	**Dollars**	**Percent**
Residential	$5,793,612	7.20%
Commercial < 50kW	$0	0%
Large Power 50kW and Over	$0	0%
Large Power Rate 500kW and Over – Rate 46	$0	0%
Large Power Rate 500kW and Over – Rate 47	$0	0%
Schools, Churches, Halls & Parks	$0	0%
All Electric Schools AES	$0	0%
Total	$5,793,612	5.00%

Jackson Energy Cooperative Corporation
Case No. 2024-00324
Alternative Rate Adjustment for Electric Cooperatives
Filing Requirements / Exhibit List

Exhibit 20

807 KAR 5:078 Sec. 3(19)
Sponsoring Witness: John Wolfram

Description of Filing Requirement:

A statement of the effect upon the average bill for each customer classification to which the proposed rate change will apply.

Response:

Please see the table below. Please also see the testimony of John Wolfram provided at Exhibit 4 and, in particular, Exhibit JW-9 thereof.

Rate Class	Average Usage (kWh)	Increase Dollars	Increase Percent
Residential	999	$10.03	7.20%
Commercial < 50kW	1,364	$0	0%
Large Power 50kW & over	40,531	$0	0%
Large Power 500kW & over	1,018,547	$0	0%
Large Power 500kW & over	879,224	$0	0%
Schools, Churches, Halls & Parks	1,900	$0	0%
All Electric Schools AES	36,011	$0	0%
Total	NA	NA	5.00%

Jackson Energy Cooperative Corporation
Case No. 2024-00324
Alternative Rate Adjustment for Electric Cooperatives
Filing Requirements / Exhibit List

Exhibit 21

807 KAR 5:078 Sec. 3(20)
Sponsoring Witness: John Wolfram

Description of Filing Requirement:

A summary of the cooperatives's determination of its revenue requirements based on return on TIER, OTIER, debt service coverage, and any metric required by the cooperative's current debt instruments, with supporting s chedules.

Response:

The revenue requirement in this case is determined on the basis of achieving an Operating Times Interest Earned Ratio ("OTIER") of 1.10. Please see the testimony of John Wolfram provided at Exhibit 4 and, in particular, Exhibit JW-2 thereof.

Jackson Energy Cooperative Corporation
Case No. 2024-00324
Alternative Rate Adjustment for Electric Cooperatives
Filing Requirements / Exhibit List

Exhibit 22

807 KAR 5:078 Sec. 3(21)
Sponsoring Witness: Carol Wright

Description of Filing Requirement:

If the cooperative had amounts charged or allocated to it by an affiliate or general or home office or paid monies to an affiliate or general or home office during the test period or during the previous three (3) calendar years, the cooperative shall file:

1. A detailed description of the method and amounts allocated or charged to the utility by the affiliate or general or home office for each charge allocation or payment;

2. An explanation of how the allocator for the test period was determined; and

3. All facts relied upon, including other regulatory approval, to demonstrate that each amount charged, allocated, or paid during the test period was reasonable.

Response:

Jackson Energy Propane Plus, LLC ("Jackson Propane") was formed as a Kentucky Limited Liability company in July 1998 under the Kentucky Limited Liability Act. Jackson Propane is in London, Kentucky with district offices located in Beattyville, Bonnyman, and Stanville, Kentucky.

Jackson Propane paid Jackson Energy for rental expense that was booked in Jackson Energy's other electric revenues. Jackson Energy charged Jackson Propane for labor and board meeting expenses based upon the cost for such services. Jackson Energy recorded the gains from Jackson Propane on its income statement – income (loss) from equity investments. Jackson

Energy does not receive any dividends from Jackson Propane. No money is received – this is only an accounting entry to our income statement and balance sheet.

	Account #	2023	2022	2021
Rent - Propane	417.03	$ 2,400	$ 2,000	$ 2,400
Jackson Propane income	418.10	$ 508,742	$ 842,761	$ 356,454
Labor – board meeting expenses	146.30	$ 6,228	$ 4,614	$ 3,302

Jackson Energy Cooperative Corporation
Case No. 2024-00324
Alternative Rate Adjustment for Electric Cooperatives
Filing Requirements / Exhibit List

Exhibit 23

807 KAR 5:078 Sec. 3(22)
Sponsoring Witness: Carol Wright

Description of Filing Requirement:

The calculation of normalized depreciation expense (test-year end plant account balance multiplied by depreciation rate).

Response:

Please see the testimony of John Wolfram provided at Exhibit 4 and Exhibit JW-2 (Reference Schedule 1.11) thereof.

Jackson Energy Cooperative Corporation
Case No. 2024-00324
Alternative Rate Adjustment for Electric Cooperatives
Filing Requirements / Exhibit List

Exhibit 24

807 KAR 5:078 Sec. 3(23)
Sponsoring Witness: Carol Wright

Description of Filing Requirement:

An analysis of FERC Account No. 930, Miscellaneous General Expenses, for the test year. The analysis shall include: (a) A complete breakdown of this account by the following categories: industry association dues, debt-serving expenses, institutional advertising, conservation advertising, rate department load studies, director's fees and expenses, dues and subscriptions, and miscellaneous. (b) detailed supporting workpapers that shall include for amounts over $100, the date, vendor, reference, dollar amount, and a brief description of each expenditure.

Response:

Please see the attached excel spreadsheet.

ATTACHMENTS ARE EXCEL SPREADSHEETS AND UPLOADED SEPARATELY

Jackson Energy Cooperative Corporation
Case No. 2024-00324
Alternative Rate Adjustment for Electric Cooperatives
Filing Requirements / Exhibit List

Exhibit 25

807 KAR 5:078 Sec. 3(24)
Sponsoring Witness: Carol Wright

Description of Filing Requirement:

An analysis of FERC Account No. 426, Other Income Deductions, for the test period. The analysis shall include a breakdown of this account by the following categories: donations, civic activities, political activities, and other; and detailed supporting workpapers that shall include for amounts over $1,000, the date, vendor, reference, dollar amount, and a brief description of each expenditure.

Response:

Please see the Direct Testimony of John Wolfram provided at Exhibit 4 to this Application and exhibit JW-2, Reference Schedule 1.08 thereof. Also, please see attached excel spreadsheet. All donations have been removed for ratemaking purposes.

ATTACHMENTS ARE EXCEL SPREADSHEETS AND UPLOADED SEPARATELY

Jackson Energy Cooperative Corporation
Case No. 2024-00324
Alternative Rate Adjustment for Electric Cooperatives
Filing Requirements / Exhibit List

Exhibit 26

807 KAR 5:078 Sec. 3(25)
Sponsoring Witness: Carol Wright

Description of Filing Requirement:

A trial balance as of the last day of the test year showing account number, subaccount number, account title, subaccount title, and amount. The trial balance shall include all asset, liability, capital, income, and expense accounts used by the Cooperative; all income statements accounts showing activity for twelve (12) months that includes the balance in each control account and all underlying subaccounts per the company books.

Response:

Please see attached.

General Ledger
Summary Trial Balance

Period Ending: DEC 2023

Div	Account	Description	Balance Forward	YTD Trans	Current Month Balance Debit	Current Month Balance Credit	Year-To-Date Balance Debit	Year-To-Date Balance Credit
0	107.1	CWIP - CONTRACT	397,056.64	-319,456.91	0.00	25,744.42	77,599.73	0.00
0	107.2	CWIP - COOPERATIVE	964,808.46	-672,266.49	0.00	249,147.26	292,541.97	0.00
0	107.21	CONSTRUCTION WORK IN PROGR	-113,828.35	23,826.36	0.00	6,716.05	0.00	90,001.99
0	107.22	CONSTRUCTION WORK IN PROGR	0.00	0.00	0.00	0.00	0.00	0.00
0	107.23	CONSTRUCTION WORK IN PROGR	0.00	0.00	0.00	0.00	0.00	0.00
0	107.25	CONSTRUCTION WORK IN PROGR	0.00	0.00	0.00	0.00	0.00	0.00
0	107.3	CWIP - SPECIAL EQUIPMENT	0.00	0.00	7,646.84	0.00	0.00	0.00
0	107.41	BLDG PROJECT-MCKEE DISTRICT	0.00	0.00	0.00	0.00	0.00	0.00
0	107.42	BUILDING PROJECT - HEADQUAR	0.00	0.00	0.00	0.00	0.00	0.00
0	107.43	BUILDING PROJECT - BEATTYVIL	0.00	0.00	0.00	0.00	0.00	0.00
0	107.44	BLDG PROJECT-LONDON DISTRIC	0.00	0.00	0.00	0.00	0.00	0.00
0	108.25	RETIREMENT WORK IN PROGRESS	0.00	0.00	0.00	0.00	0.00	0.00
0	108.31	ACCU PROV FOR DEPR-S & I -WOO	0.00	0.00	0.00	0.00	0.00	0.00
0	108.32	ACCUM PROV FOR DEPR-S&I-ELE	0.00	0.00	0.00	0.00	0.00	0.00
0	108.33	ACCUM PROV FOR DEPR-S&I-MIS	0.00	0.00	0.00	0.00	0.00	0.00
0	108.4	ACCUM PROV FOR DEPR-GEN BLD	0.00	0.00	0.00	0.00	0.00	0.00
0	108.41	ACCUM PROV FOR DEPR-NEW WH	0.00	0.00	0.00	0.00	0.00	0.00
0	108.42	ACCUM PROV FOR DEPR-MCKEE	0.00	0.00	0.00	0.00	0.00	0.00
0	108.43	ACCUM PROV DEPR-LONDON REN	0.00	0.00	0.00	0.00	0.00	0.00
0	108.44	ACCUM PROV DEPR-NEW OFFICE	0.00	0.00	0.00	0.00	0.00	0.00
0	108.45	ACCUM PROV DEPR-BVILLE SEV	0.00	0.00	0.00	0.00	0.00	0.00
0	108.46	ACCUM PROV FOR DEPR-COMPUT	0.00	0.00	0.00	0.00	0.00	0.00
0	108.47	ACCUM PROV FOR DEPR-ON LINE	0.00	0.00	0.00	0.00	0.00	0.00
0	108.48	ACCUM PROV FOR DEPR-HDQ OFF	0.00	0.00	0.00	0.00	0.00	0.00
0	108.49	ACCUM PROV FOR DEPR-OTHER T	0.00	0.00	0.00	0.00	0.00	0.00
0	108.5	ACCUM PROV DEPR-DISPATCH MI	0.00	0.00	0.00	0.00	0.00	0.00
0	108.51	ACCUM PROV DEPR-COMPUTER O	0.00	0.00	0.00	0.00	0.00	0.00
0	108.59	ACCUM PROV FOR DEPR - AMR	-1,849,613.57	-130,350.32	0.00	11,267.01	0.00	1,979,963.89
0	108.6	DISTRIBUTION PLANT-ACCUM PR	0.00	0.00	0.00	0.00	0.00	0.00
0	108.61	POLES,TOWERS,FIXTURES-ACCU	-41,157,624.40	-1,680,482.56	0.00	150,041.88	0.00	42,838,106.96
0	108.62	OVHD CONDUCTORS & DEVICES-	-28,832,753.61	-1,653,200.94	0.00	166,543.94	0.00	30,485,954.55
0	108.63	URD CONDUIT-ACCUM PROV DEP	0.00	0.00	0.00	0.00	0.00	0.00
0	108.64	URD CONDUCTORS-ACCUM PROV	-733,271.54	-78,343.78	0.00	8,790.79	0.00	811,615.32
0	108.65	LINE TRANSFORMERS-ACCUM PR	-11,901,202.43	-631,540.60	0.00	15,541.83	0.00	12,532,743.03
0	108.66	ACCUM PROV FOR DEPR - SERVIC	-11,026,489.59	-896,235.75	0.00	77,373.87	0.00	11,922,725.34
0	108.67	ACCUM PROV FOR DEPR - METER	-2,696,878.14	-109,324.73	257,472.28	0.00	0.00	2,806,202.87
0	108.68	INST ON CONS PREMISES-ACCUM	-159,046.40	376,263.63	57,612.82	0.00	217,217.23	0.00
0	108.69	STREET LIGHTING & SIGNAL-ACC	-130,090.10	-6,105.57	0.00	1,331.57	0.00	136,195.67
0	108.7	GENERAL PLANT-ACCUM PROV D	-3,697,855.84	-198,329.62	0.00	16,527.40	0.00	3,896,185.46

Period Ending: DEC 2023

Div	Account	Description	Balance Forward	YTD Trans	Current Month Balance Debit	Current Month Balance Credit	Year-To-Date Balance Debit	Year-To-Date Balance Credit
0	108.71	REMAINING VALUE-ACCUM PROV	-1,321,031.84	79,222.85	116,090.83	0.00	0.00	1,241,808.99
0	108.72	TRANSPORT EQUIP-ACCUM PROV	-6,181,553.88	89,946.32	0.00	62,733.24	0.00	6,091,607.56
0	108.73	STORES EQUIP-ACCUM PROV DEP	-227,026.64	6,616.93	0.00	396.35	0.00	220,409.71
0	108.74	TOOL,SHOP,GARAGE EQUIP-ACCU	-296,392.38	-19,470.84	0.00	2,086.38	0.00	315,863.22
0	108.75	LABORATORY EQUIP-ACCUM PRO	-222,394.15	-3,548.88	0.00	295.74	0.00	225,943.03
0	108.76	POWER OPERATED EQUIP-ACCUM	-43,855.69	4,745.13	0.00	22.39	0.00	39,110.56
0	108.77	COMMUMICATION EQUIP-ACCUM	-1,667,700.62	214,720.78	313,109.51	0.00	0.00	1,452,979.84
0	108.78	MISC EQUIP-ACCUM PROV DEPRE	-1,317,223.12	3,594.42	33,591.51	0.00	0.00	1,313,628.70
0	108.79	REMAINING VALUE-ACCUM PROV	0.00	0.00	0.00	0.00	0.00	0.00
0	108.8	RWIP - COOPERATIVE	112,537.46	49,831.01	0.00	4,319.93	162,368.47	0.00
0	108.81	RETIREMENT WORK IN PROGRESS	0.00	0.00	0.00	0.00	0.00	0.00
0	108.9	RWIP - CONTRACTOR	91,789.84	-79,011.00	0.00	6,183.51	12,778.84	0.00
0	123.01	KAEC BLDG NOTE-INVEST IN ASS	0.00	0.00	0.00	0.00	0.00	0.00
0	123.02	KAEC DEBENTURES - INVEST IN A	0.00	0.00	0.00	0.00	0.00	0.00
0	123.03	NRECA MINT PLAN-INVEST ASSO	0.00	0.00	0.00	0.00	0.00	0.00
0	123.04	JSPI-INVEST IN SUBSIDIARY COM	0.00	0.00	0.00	0.00	0.00	0.00
0	123.05	JACKSON ENERGY SERVICES-INV	0.00	0.00	0.00	0.00	0.00	0.00
0	123.06	ENVISION ENERGY SERVICES-INV	48,296.00	11,318.00	0.00	0.00	59,614.00	0.00
0	123.07	JACKSON PROPANE - INVESTMEN	6,384,880.44	817,937.87	817,937.87	0.00	7,202,818.31	0.00
0	123.1	NISC-PAT CAPITAL FROM ASSOC	309,540.25	4,689.94	16,524.59	0.00	314,230.19	0.00
0	123.11	CFC-PAT CAPITAL ASSOC COMPA	1,331,084.87	-41,076.62	0.00	0.00	1,290,008.25	0.00
0	123.12	EKP-PAT CAPITAL ASSOC COMPA	63,171,375.70	1,736,665.73	1,684,940.00	0.00	64,908,041.43	0.00
0	123.13	KAEC-PAT CAPITAL ASSOC COMP	254,681.67	91,048.00	0.00	0.00	345,729.67	0.00
0	123.14	UUS-PAT CAPITAL ASSOC COOP	1,156,882.01	161,457.00	0.00	0.00	1,318,339.01	0.00
0	123.15	FEDERATED INS-PATRONAGE CAP	552,807.20	21,162.00	0.00	0.00	573,969.20	0.00
0	123.16	COOPERATIVE SELF-PAT CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00
0	123.17	COBANK-ASSOC COMPANIES-ME	5,519.42	894.25	0.00	0.00	6,413.67	0.00
0	123.21	CFC-CAPITAL TERM CERT SUBSC	0.00	0.00	0.00	0.00	0.00	0.00
0	123.22	CFC-INVESTMENT CTC	1,561,250.20	-9,419.57	0.00	0.00	1,551,830.63	0.00
0	123.23	EKP & CFC-INVEST ASSOC ORG-M	1,100.00	0.00	0.00	0.00	1,100.00	0.00
0	123.24	INVESTMENTS IN ECONOMIC DEV	0.00	0.00	0.00	0.00	0.00	0.00
0	123.25	FEDERAL ECO DEV LOANS-INVES	0.00	0.00	0.00	0.00	0.00	0.00
0	123.26	CFC MEMBER CAPITAL SECURITIE	0.00	0.00	0.00	0.00	0.00	0.00
0	123.3	INVEST ASSOC ORG-NON-FED EC	0.00	0.00	0.00	0.00	0.00	0.00
0	124.0	OTHER INVESTMENTS	5.00	0.00	0.00	0.00	5.00	0.00
0	124.1	OTHER INVEST-FEDERAL ECO DE	0.00	0.00	0.00	0.00	0.00	0.00
0	124.11	OTHER INVEST-FED ECO DEV LOA	0.00	0.00	0.00	0.00	0.00	0.00
0	124.12	OTHER INVEST-REVOLVING-JACK	0.00	0.00	0.00	0.00	0.00	0.00
0	124.13	OTH INV FED ECO DEV LOAN JAC	0.00	0.00	0.00	0.00	0.00	0.00

Period Ending: DEC 2023

Div	Account	Description	Balance Forward	YTD Trans	Current Month Balance Debit	Current Month Balance Credit	Year-To-Date Balance Debit	Year-To-Date Balance Credit
0	124.14	OTH INV FED ECO DEV LOAN - SE	0.00	0.00	0.00	0.00	0.00	0.00
0	124.15	FED ECO DEV LOANS-OTH INVEST	0.00	0.00	0.00	0.00	0.00	0.00
0	124.16	FED ED LOAN-OTH-KHRE-ROCK-S	425,925.88	-111,111.12	0.00	9,259.26	314,814.76	0.00
0	124.17	FED ED LOAN-OTH-SE ENVIRONM	0.00	0.00	0.00	0.00	0.00	0.00
0	124.2	OTH INVEST-NON-FED ECO DEV L	0.00	0.00	0.00	0.00	0.00	0.00
0	124.25	NON-FED ECO DEV LOANS-OTH IN	0.00	0.00	0.00	0.00	0.00	0.00
0	128.0	DEFERRED COMP-OTHER SPECIAL	0.00	0.00	0.00	0.00	0.00	0.00
0	128.1	DEFERRED COMP-RESERVE-OTHE	0.00	0.00	0.00	0.00	0.00	0.00
0	128.2	NRECA MINT PLANT-OTHER SPECI	0.00	0.00	0.00	0.00	0.00	0.00
0	131.1	CASH - GENERAL AND OPERATIN	4,930,670.65	-2,152,066.21	472,121.53	0.00	2,778,604.44	0.00
0	131.11	CASH - PAYROLL	0.00	0.00	0.00	0.00	0.00	0.00
0	131.12	CASH - CAPITAL CREDIT	12,763.74	-7,040.02	25,510.93	0.00	5,723.72	0.00
0	131.13	CASH-GENERAL-LAUREL CO BRA	0.00	0.00	0.00	0.00	0.00	0.00
0	131.14	CASH-ECONOMIC DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00
0	131.15	CASH-GENERAL-ESTILL CO PAYS	0.00	0.00	0.00	0.00	0.00	0.00
0	131.16	CASH-GENERAL-CLAY CO PAYST	99,365.60	-28,382.22	12,452.88	0.00	70,983.38	0.00
0	131.17	CASH-GENERAL-OWSLEY CO PAY	0.00	0.00	0.00	0.00	0.00	0.00
0	131.18	CASH-GENEAL-LEE CO ACCOUNT	79,813.20	-26,575.48	1,002.86	0.00	53,237.72	0.00
0	131.19	CASH-GENERAL-ROCKCASTLE CO	0.00	0.00	0.00	0.00	0.00	0.00
0	131.2	CASH-CONSTRUCT FUND-TRUSTE	0.00	0.00	0.00	0.00	0.00	0.00
0	131.21	CASH-GENERAL-LAUREL CO PAY	243,867.68	-53,198.94	0.00	54,695.07	190,668.74	0.00
0	131.22	CASH-CITIZENS BANK-PAYSTATI	0.00	0.00	0.00	0.00	0.00	0.00
0	131.23	FLEXIBLE SPENDING ACCOUNT	48,528.71	450.08	41,716.09	0.00	48,978.79	0.00
0	131.24	REDLG REVOLVING LOAN FUND 1	361,059.80	360.22	28.71	0.00	361,420.02	0.00
0	131.25	REDLG REVOLVING LOAN FUND 2	273,700.57	273.09	21.77	0.00	273,973.66	0.00
0	131.4	TRANSFER OF CASH	0.00	0.00	0.00	0.00	0.00	0.00
0	131.9	CASH HOLDING ACCT-ECON DEV	0.00	0.00	0.00	0.00	0.00	0.00
0	131.91	CASH HOLDING ACCT-ECON DEV	0.00	0.00	0.00	0.00	0.00	0.00
0	131.92	CASH HOLDING ACCT-FSA	0.00	0.00	0.00	0.00	0.00	0.00
0	131.93	CASH HOLDING ACCT-SPECIAL C	0.00	0.00	0.00	0.00	0.00	0.00
0	131.94	CASH HOLDING ACCT-ECONOMIC	0.00	0.00	0.00	0.00	0.00	0.00
0	131.95	CASH HOLDING ACCT-CAPITAL C	0.00	0.00	0.00	0.00	0.00	0.00
0	131.96	CASH HOLDING ACCT-PEOPLE'S E	0.00	0.00	0.00	146.00	0.00	0.00
0	131.97	CASH HOLDING ACCT-FIRST NATI	100.00	-100.00	0.00	176.00	0.00	0.00
0	131.98	CASH HOLDING ACCT-CVB	28.16	877.74	580.23	0.00	905.90	0.00
0	131.99	CASH HOLDING ACCT-JACKSON C	7,233.71	91,179.90	95,941.02	0.00	98,413.61	0.00
0	134.0	OTHER SPECIAL DEPOSITS	570.00	0.00	0.00	0.00	570.00	0.00
0	135.0	WORKING FUNDS	6,500.00	0.00	0.00	0.00	6,500.00	0.00
0	135.1	WORKING FUNDS - TEMPORARY	0.00	0.00	0.00	0.00	0.00	0.00

Period Ending: DEC 2023

					Current Month Balance		Year-To-Date Balance	
Div	Account	Description	Balance Forward	YTD Trans	Debit	Credit	Debit	Credit
0	135.15	PETTY CASH-CORPORATE	300.00	0.00	0.00	0.00	300.00	0.00
0	136.0	TEMPORARY CASH INVESTMENTS	9,000,000.00	-9,000,000.00	0.00	0.00	0.00	0.00
0	142.09	ACCOUNT NOT USED	0.00	0.00	0.00	0.00	0.00	0.00
0	142.1	CUSTOMER ACCTS REC-ELECTRIC	16,828,779.84	-2,537,236.25	2,526,300.57	0.00	14,291,543.59	0.00
0	142.11	UNBILLED FUEL CHARGE COST A	2,873,973.00	-1,544,551.00	0.00	156,289.00	1,329,422.00	0.00
0	142.12	MARKETING LOAN PROG-OTHER	0.00	0.00	0.00	0.00	0.00	0.00
0	142.13	CUSTOMER ACCTS REC - UNAPPLI	0.00	0.00	0.00	0.00	0.00	0.00
0	142.15	CURRENT LOAN RECEIVABLES	0.00	0.00	0.00	0.00	0.00	0.00
0	142.99	CLEARING-CUSTOMER ACCOUNT	5,330.73	-3,249.41	0.00	624.34	2,081.32	0.00
0	143.0	OTHER ACCTS REC	0.00	10,784.44	648.34	0.00	10,784.44	0.00
0	143.01	OTHER ACCTS REC - POLE RENTA	1,168,629.09	154,443.23	446,702.54	0.00	1,323,072.32	0.00
0	143.02	SALES TAX RECOVERY-OTHER A/	0.00	200.36	0.00	0.00	200.36	0.00
0	143.03	BILLABLE LABOR-PROJ B-OTHER	0.00	0.00	0.00	0.00	0.00	0.00
0	143.04	FEMA JULY FLOOD 2022-4663	271,768.57	-243,915.71	0.00	0.00	27,852.86	0.00
0	143.05	BOONEVILLE-OWSLEY CO INDUS	7,740.25	-7,740.25	0.00	0.00	0.00	0.00
0	143.06	JACKSON CO/MCKEE INDUSTRIAL	0.00	0.00	0.00	0.00	0.00	0.00
0	143.07	OTHER ACCTS REC - TRAVEL ADV	0.00	0.00	0.00	0.00	0.00	0.00
0	143.08	DR4239 - FEMA/DES RECEIVABLE-	0.00	0.00	0.00	0.00	0.00	0.00
0	143.09	TORNADO 2012 - DR4057 FEMA/DE	0.00	0.00	0.00	0.00	0.00	0.00
0	143.1	OTHER ACCTS REC - COLD CHECK	0.00	0.00	0.00	0.00	0.00	0.00
0	143.11	FEMA/KY RECEIVABLE - 4428-DR-	12,172.66	0.00	0.00	0.00	12,172.66	0.00
0	143.12	OTHER ACCTS REC - GRAYSON FE	0.00	0.00	0.00	0.00	0.00	0.00
0	143.13	STORM WORK - CLARK 2/12/21 ST	0.00	0.00	0.00	0.00	0.00	0.00
0	143.14	FEMA FEBRUARY 2021	0.00	560,688.25	0.00	0.00	560,688.25	0.00
0	143.15	DEMCO STORM 2021 (HURRICANE	0.00	0.00	0.00	0.00	0.00	0.00
0	143.16	APRIL 2022 SALT RIVER OTHER A/	0.00	0.00	0.00	0.00	0.00	0.00
0	143.17	STORM WORK - CONSOLIDATED C	0.00	0.00	0.00	0.00	0.00	0.00
0	143.18	FEMA - FLOODING MARCH 2021	0.00	28,612.26	0.00	0.00	28,612.26	0.00
0	143.19	DEC 2021 WARREN RECC OTHER A	0.00	0.00	0.00	0.00	0.00	0.00
0	143.2	COLONIAL CANCER INS-OTHER A/	0.00	0.00	0.00	0.00	0.00	0.00
0	143.21	COLONIAL ILLNESS INS-OTHER A/	0.00	0.00	0.00	0.00	0.00	0.00
0	143.22	OTHER ACCTS REC - COMPANION	-990.40	230.70	0.00	48.37	0.00	759.70
0	143.23	OTHER ACCTS REC - DAVIS VISIO	-333.49	75.77	0.00	21.23	0.00	257.72
0	143.24	OTHER ACCTS REC - AFLAC HOSPI	0.00	0.00	0.00	0.00	0.00	0.00
0	143.25	OTHER ACCTS REC - AFLAC CRITI	0.00	0.00	0.00	0.00	0.00	0.00
0	143.26	COLONIAL ACCIDENT-PRE TAX-O	0.00	0.00	0.00	0.00	0.00	0.00
0	143.27	COLONIAL HOSPITAL INS-OTHER	0.00	0.00	0.00	0.00	0.00	0.00
0	143.28	OTHER ACCT REC-ALLSTATE CAN	0.00	0.00	0.00	0.00	0.00	0.00
0	143.29	OTHER ACCT REC-FALLEN LINEM	0.00	0.00	0.00	0.00	0.00	0.00

Period Ending: DEC 2023

					Current Month Balance		Year-To-Date Balance	
Div	Account	Description	Balance Forward	YTD Trans	Debit	Credit	Debit	Credit
0	143.3	EMPLOYEE GROUP INSURAN-OTH	-1,779.64	841.15	85.65	0.00	0.00	938.49
0	143.31	COLONIAL ACCIDENT-POST TAX-	0.00	0.00	0.00	0.00	0.00	0.00
0	143.32	OTHER ACCTS REC - 401-K SAVIN	0.00	0.00	0.00	0.00	0.00	0.00
0	143.33	RETIRED EMPLOYEE INS-OTHER A	0.00	0.00	0.00	0.00	0.00	0.00
0	143.34	ROTH 401K SAVINGS	0.00	0.00	0.00	0.00	0.00	0.00
0	143.35	OTHER ACCTS REC - METLIFE	0.00	0.00	0.00	0.00	0.00	0.00
0	143.36	PREPAID LEGAL SERVICES-OTHE	0.00	0.00	0.00	0.00	0.00	0.00
0	143.37	FLEXIBLE SPENDING ACCOUNT-O	44,360.00	-110.00	40,554.58	0.00	44,250.00	0.00
0	143.38	FSA-OTHER ACCT REC	-47,503.71	-975.08	0.00	41,716.09	0.00	48,478.79
0	143.39	MASA	0.00	0.00	0.00	0.00	0.00	0.00
0	143.4	BILLABLE LABOR-PROJ A-OTHER	0.00	0.00	0.00	0.00	0.00	0.00
0	143.41	CONTRIB AID CONSTRUCT-OTHER	445,372.81	-286,287.41	32,571.70	0.00	159,085.40	0.00
0	143.42	OTHER A/R - MCKEE STORES SALE	1,752.65	20,703.75	4,186.90	0.00	22,456.40	0.00
0	143.43	OTHER A/R - LONDON STORES SA	111.15	4,867.30	1,170.00	0.00	4,978.45	0.00
0	143.44	CURRENT LINE EXT LOANS-OTHE	0.00	0.00	0.00	0.00	0.00	0.00
0	143.45	LINE EXT LOANS-OTHER A/R	0.00	0.00	0.00	0.00	0.00	0.00
0	143.46	OTHER ACCTS REC - BILLED LAB	0.00	2,936.89	2,013.00	0.00	2,936.89	0.00
0	143.47	BEATTYVILLE WRHS SALES-OTHE	0.00	0.00	0.00	0.00	0.00	0.00
0	143.48	FEMA MARCH STORM 2023-4702	0.00	0.00	0.00	163,496.41	0.00	0.00
0	143.49	4711-FEMA FEB STORM 2023	0.00	0.00	0.00	14,110.02	0.00	0.00
0	143.5	ETS-MARKETING SALES-OTHER A	0.00	1,100.00	0.00	0.00	1,100.00	0.00
0	143.51	OTHER ACCTS REC - ETS INSTALL	0.00	0.00	0.00	0.00	0.00	0.00
0	143.52	COST SHARE MARKETING-OTHER	0.00	0.00	0.00	0.00	0.00	0.00
0	143.53	OTHER ACCTS REC - EMPLOYEES	1,839.64	2,491.39	0.00	788.91	4,331.03	0.00
0	143.54	VOUCHERS-OTHER A/R	1,484.10	-636.77	763.23	0.00	847.33	0.00
0	143.55	OTHER ACCTS REC - ETS SALES	0.00	0.00	0.00	0.00	0.00	0.00
0	143.56	OTHER ACCTS REC-KY ENERGY R	0.00	0.00	0.00	0.00	0.00	0.00
0	143.57	CUSTOMER ACCTS REC/MACED P	113,693.12	-36,359.95	0.00	2,694.12	77,333.17	0.00
0	143.58	MACED LOANS - MR	31.36	0.00	0.00	0.00	31.36	0.00
0	143.59	FEMA MAY STORM 2024	0.00	0.00	0.00	0.00	0.00	0.00
0	143.6	EAST KY REBATES-OTHER A/R	6,000.00	5,000.00	5,000.00	0.00	11,000.00	0.00
0	143.61	CONTRACTOR MKT REBATES-OT	0.00	0.00	0.00	0.00	0.00	0.00
0	143.62	OTHER A/R - ENERGY AUDIT	0.00	0.00	0.00	0.00	0.00	0.00
0	143.63	BILL TO EMPLOYEES-OTHER A/R	3,254.01	-2,609.05	143.70	0.00	644.96	0.00
0	143.64	CUMBERLAND VALLEY COOP-OT	0.00	0.00	0.00	0.00	0.00	0.00
0	143.65	BILL TO EMPLOYEES-CLOTHING	0.00	0.00	0.00	0.00	0.00	0.00
0	143.66	STORM WORK - GEORGIA 2023	0.00	0.00	0.00	0.00	0.00	0.00
0	143.7	KAEC/CFC INTEGRITY FUNDS-OT	0.00	0.00	0.00	0.00	0.00	0.00
0	143.8	OTHER ACCTS REC - DIVERSIFIED	0.00	0.00	0.00	0.00	0.00	0.00

General Ledger
Summary Trial Balance

Period Ending: DEC 2023

					Current Month Balance		Year-To-Date Balance	
Div	Account	Description	Balance Forward	YTD Trans	Debit	Credit	Debit	Credit
0	143.9	CASH - VOID CHECKS	0.00	0.00	0.00	0.00	0.00	0.00
0	143.98	Missing Description	0.00	0.00	0.00	0.00	0.00	0.00
0	144.1	ACCUM PROV UNCOLL-CUSTOME	-7,662,063.32	-68,000.00	0.00	3,000.00	0.00	7,730,063.32
0	144.11	Uncollectable Receivable (CIS)	7,531,523.76	69,233.17	2,347.08	0.00	7,600,756.93	0.00
0	144.4	ACCUM PROV UNCOLL-OTHER AC	-24,674.06	-3,201.82	0.00	438.50	0.00	27,875.88
0	146.0	SERVICE PLUS-GEN BUSINESS SER	0.00	0.00	0.00	0.00	0.00	0.00
0	146.1	SERVICE PLUS-HOME SECURITY	0.00	0.00	0.00	0.00	0.00	0.00
0	146.11	JACKSON ENERGY SERVICES-OTH	0.00	0.00	0.00	0.00	0.00	0.00
0	146.2	ARO - SUBSIDIARY-ELECTRIC GRI	0.00	0.00	0.00	0.00	0.00	0.00
0	146.22	SERVICE PLUS-JEC EMPLOYEE LO	0.00	0.00	0.00	0.00	0.00	0.00
0	146.3	OTHER ACCTS REC - PROPANE	708.14	-453.98	0.00	832.86	254.16	0.00
0	146.31	OTHER ACCTS REC-NISC FEES	0.00	0.00	0.00	0.00	0.00	0.00
0	146.32	OTHER ACCTS REC-PROPANE-BIL	0.00	0.00	0.00	0.00	0.00	0.00
0	146.33	OTHER ACCTS REC-PROPANE-BIL	0.00	0.00	0.00	0.00	0.00	0.00
0	146.34	OTHER ACCTS REC-PROPANE-BIL	0.00	0.00	0.00	0.00	0.00	0.00
0	146.4	SERVICE PLUS-TREE TRIMMING	0.00	0.00	0.00	0.00	0.00	0.00
0	146.45	SERVICE PLUS - LONG DISTANCE	0.00	0.00	0.00	0.00	0.00	0.00
0	146.5	SERVICE PLUS - POWER QUALITY	0.00	0.00	0.00	0.00	0.00	0.00
0	146.55	SERVICE PLUS - LOANS AND FINA	0.00	0.00	0.00	0.00	0.00	0.00
0	146.6	SERVICE PLUS - ETS	0.00	0.00	0.00	0.00	0.00	0.00
0	146.9	JACKSON ENERGY SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
0	154.0	ELE PLANT MAT & OPER SUPPLIE	3,059,439.26	667,093.62	51,424.16	0.00	3,726,532.88	0.00
0	154.1	GARAGE-OIL & GAS-PLANT MAT	0.00	0.00	0.00	0.00	0.00	0.00
0	154.2	GARAGE PARTS PLANT MAT & OP	138,355.10	3,843.31	8,334.45	0.00	142,198.41	0.00
0	154.3	TOOLS-PLANT MAT & OPER SUPP	386,974.08	92,682.03	0.00	16,136.52	479,656.11	0.00
0	154.4	MISCELLANEOUS MATERIAL	0.00	0.00	0.00	0.00	0.00	0.00
0	154.5	MISC UNDERGROUND MATERIAL	0.00	0.00	0.00	0.00	0.00	0.00
0	154.99	CLEARING-MATERIAL/SUPPLIES	-28,307.91	-27,201.79	0.00	14,235.11	0.00	55,509.70
0	155.0	MERCHANDISING INVENTORY	0.00	0.00	0.00	0.00	0.00	0.00
0	155.01	MERCHANDISING INVENTORY - S	0.00	0.00	0.00	0.00	0.00	0.00
0	155.02	MERCHANDISING INVENTORY - E	6,720.11	2,621.34	0.00	1,177.09	9,341.45	0.00
0	155.03	MERCHANDISING INVENTORY - G	24,475.80	-6,792.14	0.00	1,445.80	17,683.66	0.00
0	163.0	STORES EXPENSE - CLEARING	5,078.46	76.64	0.00	931.74	5,155.10	0.00
0	163.01	MCKEE STORES EXPENSE - CLEAR	0.00	0.00	0.00	0.00	0.00	0.00
0	163.02	LAUREL STORES EXPENSE - CLEA	0.00	0.00	0.00	0.00	0.00	0.00
0	163.03	BEATTYVILLE STORES EXPENSE -	0.00	0.00	0.00	0.00	0.00	0.00
0	163.04	IRVINE STORES EXPENSE - CLEAR	0.00	0.00	0.00	0.00	0.00	0.00
0	163.05	CLAY CO STORES EXPENSE - CLE	0.00	0.00	0.00	0.00	0.00	0.00
0	163.06	ROCKCASTLE CO STORES EXPENS	0.00	0.00	0.00	0.00	0.00	0.00

Period Ending: DEC 2023

Div	Account	Description	Balance Forward	YTD Trans	Current Month Balance Debit	Current Month Balance Credit	Year-To-Date Balance Debit	Year-To-Date Balance Credit
0	163.09	UNUSED	0.00	0.00	0.00	0.00	0.00	0.00
0	163.1	PURCHASING ACTIVITIES	0.00	0.00	0.00	0.00	0.00	0.00
0	163.2	MISC. MATERIALS STORES EXPEN	0.00	0.00	0.00	0.00	0.00	0.00
0	163.5	JANITORAL SUPPLIES - STORES E	0.00	0.00	0.00	0.00	0.00	0.00
0	165.1	PREPAID-INSURANCE	223,878.94	25,374.15	0.00	36,445.13	249,253.09	0.00
0	165.11	PREPAID SPECIAL EARLY RETIRE	0.00	0.00	0.00	0.00	0.00	0.00
0	165.15	PREPAID POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00
0	165.2	OTHER PREPAID ITEMS	57,650.75	0.00	0.00	0.00	57,650.75	0.00
0	165.21	OTHER PREPAID - PSC ASSESSME	0.00	0.00	0.00	0.00	0.00	0.00
0	165.22	KAEC/NRECA-DUES-OTHER PREP	0.00	0.00	0.00	0.00	0.00	0.00
0	165.23	OTHER PREPAID - RENTS	0.00	0.00	0.00	0.00	0.00	0.00
0	165.24	MAINTENANCE AGREE-OTHER PR	0.00	0.00	0.00	0.00	0.00	0.00
0	165.25	MEDICAL INSURANCE-OTHER PRE	0.00	0.00	0.00	0.00	0.00	0.00
0	165.26	OTHER PREPAID - TRANSFORMER	0.00	0.00	0.00	0.00	0.00	0.00
0	165.27	ACA TEMPORARY REINSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
0	171.0	INTEREST & DIVIDENDS RECEIVA	34,884.33	-23,004.39	5,939.97	0.00	11,879.94	0.00
0	171.1	INTEREST RECEIVABLE-SUPER N	0.00	0.00	0.00	0.00	0.00	0.00
0	171.12	INTEREST RECEIVABLE-MARKETI	0.00	0.00	0.00	0.00	0.00	0.00
0	171.5	INTEREST RECEIVABLE - ETS LOA	0.00	0.00	0.00	0.00	0.00	0.00
0	181.0	UNAMORTIZED DEBT DISCOUNT	0.00	0.00	0.00	0.00	0.00	0.00
0	181.01	UNAMORTIZED DEBT EXPENSE - L	0.00	0.00	0.00	0.00	0.00	0.00
0	182.3	NRECA COLA PAST SERVICE FUN	1,292,397.48	-68,020.92	0.00	5,668.41	1,224,376.56	0.00
0	183.0	PRELIMINARY SURVEY & INVESTI	0.00	0.00	0.00	0.00	0.00	0.00
0	184.1	TRANSPORTATION EXP-CLEARIN	1,554.63	-9,802.13	0.00	0.00	0.00	8,247.50
0	184.11	PRTCC VEHICLE MAINTENANCE	2,714.46	-2,714.46	0.00	2,555.83	0.00	0.00
0	184.12	SCCLTC VEHICLE MAINTENANCE	5,760.44	2,727.25	11,414.06	0.00	8,487.69	0.00
0	184.13	CDL ACTIVITY	0.00	0.00	0.00	0.00	0.00	0.00
0	184.2	RETIREMENT BENEFITS-CLEARIN	0.00	0.00	0.00	3,137.27	0.00	0.00
0	184.21	PENDING CASH - US PAYMENTS	-7,111.00	3,212.00	0.00	3,899.00	0.00	3,899.00
0	184.22	MEDICAL BENEFITS - CLEARING	-352.60	471.10	0.00	1,517.31	118.50	0.00
0	184.23	401K BENEFITS - CLEARING	0.00	0.00	0.00	1,228.25	0.00	0.00
0	184.24	LIFE BENEFITS - CLEARING	0.00	-44.72	0.00	71.61	0.00	44.72
0	184.25	FASB106 BENEFITS - CLEARING	0.00	0.00	0.00	0.00	0.00	0.00
0	184.26	OTHER BENEFITS - CLEARING	0.00	0.00	0.00	0.00	0.00	0.00
0	184.27	PREPAY RETIREMENT - CLEARING	0.00	0.00	0.00	0.00	0.00	0.00
0	184.28	LTD INSURANCE - CLEARING	0.00	0.00	0.00	45.67	0.00	0.00
0	184.29	STD INSURANCE - CLEARING	0.00	0.00	0.00	36.70	0.00	0.00
0	184.3	CLEARING ACCT-CONSUMER MT	-5,930.49	-3,411.88	11,091.24	0.00	0.00	9,342.37
0	184.31	CLEARING NEW CONSUMER RATE	0.00	0.00	0.00	0.00	0.00	0.00

Period Ending: DEC 2023

					Current Month Balance		Year-To-Date Balance	
Div	Account	Description	Balance Forward	YTD Trans	Debit	Credit	Debit	Credit
0	184.32	CLEARING ACCT - CONSUMER RE	0.00	0.00	0.00	0.00	0.00	0.00
0	184.33	ACA TEMPORARY REINSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
0	184.34	CLEARING ACCT-EARNINGS ALLO	0.00	0.00	0.00	0.00	0.00	0.00
0	186.0	MISC DEF. DR. PSC 2000-373 DEPR.	1,843,863.30	-470,772.00	0.00	39,231.00	1,373,091.30	0.00
0	186.1	LINE INSPECTIONS-MISC DEF DEB	0.00	0.00	0.00	0.00	0.00	0.00
0	186.11	IN-HOUSE COMPUTER CONV-MISC	0.00	0.00	0.00	0.00	0.00	0.00
0	186.2	DEFERRED COMP-MISC DEFER DE	0.00	0.00	0.00	0.00	0.00	0.00
0	186.21	NRECA MINT PLAN-MISC DEF DEB	0.00	0.00	0.00	0.00	0.00	0.00
0	186.22	RETIREMENT PREPAYMENT-MISC	2,645,472.60	-417,706.20	0.00	34,808.85	2,227,766.40	0.00
0	186.3	ANNUAL MTG-MISC DEFERRED D	0.00	0.00	0.00	0.00	0.00	0.00
0	186.35	MISC DEFERRED BEBITS - MARKE	0.00	0.00	0.00	0.00	0.00	0.00
0	186.4	MISC DEFERRED DEBITS - AUDIT	0.00	0.00	0.00	0.00	0.00	0.00
0	186.45	LONG TERM DEBT EXP-MISC DEF	0.00	0.00	0.00	0.00	0.00	0.00
0	186.5	RATE CASE EXP-MISC DEF DEBITS	0.00	0.00	0.00	0.00	0.00	0.00
0	186.6	CADP SET UP FEE-MISC DEF DEBI	0.00	0.00	0.00	0.00	0.00	0.00
0	186.7	MISC DEFERRED DEBITS	0.00	0.00	0.00	0.00	0.00	0.00
0	186.71	MISC DEFERRED DEBITS - VACATI	0.00	0.00	0.00	0.00	0.00	0.00
0	186.8	NRECA MINT PLAN-MISC DEF DEB	0.00	0.00	0.00	0.00	0.00	0.00
0	186.9	MAPPING PROJECT-MISC DEF DEB	0.00	0.00	0.00	0.00	0.00	0.00
0	186.91	DIRECT LOAD CONTROL-MISC DE	0.00	0.00	0.00	0.00	0.00	0.00
0	186.92	MISC DEFERRED DEBITS - SCADA	0.00	0.00	0.00	0.00	0.00	0.00
0	200.1	MEMBERSHIPS	-955,900.00	-665.00	2,195.00	0.00	0.00	956,565.00
0	201.1	PATRONS CAPITAL CREDITS	-125,140,819.08	-3,395,947.94	36,341.06	0.00	0.00	128,536,767.02
0	201.2	PATRONAGE CAPITAL ASSIGNAB	-4,210,235.78	5,810,489.96	1,600,254.43	0.00	1,600,254.18	0.00
0	201.3	LOSS OF MARGINS-PATRONS CAP	2,590,040.29	-139,483.33	0.00	982,244.42	2,450,556.96	0.00
0	208.0	DONATED CAPITAL	-736,289.39	-21,410.83	0.00	7,060.39	0.00	757,700.22
0	215.0	APPROPRIATED MARGINS	-176,531.84	9,768.00	814.00	0.00	0.00	166,763.84
0	216.1	UNAPPROP UNDISTRIB SUBSID EA	-2,521,681.30	-842,761.09	0.00	0.00	0.00	3,364,442.39
0	217.0	RETIRED CAPITAL CREDITS - GAI	-3,618,315.36	9,905.15	292.78	0.00	0.00	3,608,410.21
0	217.1	RETIRED NO CHK-RETIRED CAP C	-75,902.48	201.53	0.00	0.00	0.00	75,700.95
0	218.0	CAPITAL GAINS AND LOSSES	-12,803.96	0.00	0.00	0.00	0.00	12,803.96
0	219.1	OPERATING MARGINS	0.00	0.00	0.00	0.00	0.00	0.00
0	219.2	NON-OPERATING MARGINS	0.00	0.00	0.00	0.00	0.00	0.00
0	223.0	ADVANCES FROM ASSOC COMPA	0.00	-6,000,000.00	0.00	5,000,000.00	0.00	6,000,000.00
0	223.01	CFC 23 MO NOTE-ADVANCES-ASS	0.00	0.00	0.00	0.00	0.00	0.00
0	223.34	EKP-MKT LOANS-ADVANCE ASSO	0.00	0.00	0.00	0.00	0.00	0.00
0	224.11	OTHER LONG TERM DEBT-SUBSC	0.00	0.00	0.00	0.00	0.00	0.00
0	224.12	OTHER LONG TERM DEBT - C F C	-5,114,099.07	644,562.29	0.00	0.00	0.00	4,469,536.78
0	224.13	C F C NOTES EXECUTED	0.00	0.00	0.00	0.00	0.00	0.00

Period Ending: DEC 2023

Div	Account	Description	Balance Forward	YTD Trans	Current Month Balance Debit	Current Month Balance Credit	Year-To-Date Balance Debit	Year-To-Date Balance Credit
0	224.14	NRECA PENSION COST-LONG TER	0.00	0.00	0.00	0.00	0.00	0.00
0	224.15	OTHER LONG TERM DEBT - TREAS	0.00	0.00	0.00	0.00	0.00	0.00
0	224.16	RUS ECO DEV NOTES EXECUTED-	-425,925.88	111,111.12	9,259.26	0.00	0.00	314,814.76
0	224.17	RUS NOTES EXECUTED-ECO DEV-	0.00	0.00	0.00	0.00	0.00	0.00
0	224.18	RUS-ECONOMIC DEVELOPMENT G	-527,000.00	0.00	0.00	0.00	0.00	527,000.00
0	224.2	FEDERAL FINANCING BANK-LTD	-116,164,163.66	4,340,861.33	1,087,208.97	0.00	0.00	111,823,302.33
0	224.25	OTHER LONG TERM DEBT - COBA	-18,303,198.59	1,669,330.00	142,029.50	0.00	0.00	16,633,868.59
0	224.3	LONG TERM DEBT - R U S	0.00	-42,000,000.00	0.00	42,000,000.00	0.00	42,000,000.00
0	224.34	EKP MKT LOANS-OTHER LTD	0.00	0.00	0.00	0.00	0.00	0.00
0	224.4	R U S NOTES EXECUTED	0.00	42,000,000.00	42,000,000.00	0.00	42,000,000.00	0.00
0	224.5	RUS-DEFERRED-INTEREST ACCRU	0.00	0.00	0.00	0.00	0.00	0.00
0	224.6	RUS LTD-DEBIT-ADVANCE PYMT	113,910.30	5,101.12	1,615.62	0.00	119,011.42	0.00
0	228.3	ACCUM PROV-PENSIONS & BENEF	-9,007,765.04	-158,379.16	0.00	13,442.53	0.00	9,166,144.20
0	231.0	NOTES PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
0	232.1	ACCOUNTS PAYABLE - GENERAL	-13,276,230.16	2,505,365.03	0.00	1,342,143.74	0.00	10,770,865.13
0	232.11	ACCTS PAYABLE-EKP TOUCHSTO	0.00	0.00	0.00	0.00	0.00	0.00
0	232.3	ACCOUNTS PAYABLE - PAYROLL	0.00	0.00	0.00	0.00	0.00	0.00
0	232.31	ACCOUNTS PAYABLE - MINT PLA	0.00	0.00	0.00	0.00	0.00	0.00
0	232.32	ACCT PAYABLE-EMPLOYEE INSU	0.00	0.00	0.00	0.00	0.00	0.00
0	232.33	ACCOUNTS PAYABLE - CHILD SUP	0.00	0.00	0.00	0.00	0.00	0.00
0	232.34	ACCOUNTS PAYABLE - ACRE	0.00	0.00	0.00	0.00	0.00	0.00
0	232.35	ACCTS PAYABLE-GARNISHED WA	0.00	0.00	0.00	0.00	0.00	0.00
0	232.36	METLIFE INS-ACCTS PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
0	232.37	ROUNDUP PROGRAM-ACCTS PAY	0.00	0.00	0.00	0.00	0.00	0.00
0	232.38	MACED-AP-PRINCIPAL	-113,491.56	36,469.44	2,687.03	0.00	0.00	77,022.12
0	232.39	MACED-AP-INTEREST	256.66	18.49	6.61	0.00	275.15	0.00
0	232.4	CONTRACTOR MARKETING INCE	0.00	0.00	0.00	0.00	0.00	0.00
0	232.41	CONTRACTOR PAYABLE - ETS LA	0.00	0.00	0.00	0.00	0.00	0.00
0	232.42	MARKETING LOAN FILING FEE PA	0.00	0.00	0.00	0.00	0.00	0.00
0	232.43	ETS MATERIAL & INSPECT-PAYAB	0.00	0.00	0.00	0.00	0.00	0.00
0	232.44	CONTRACTOR SERVICE CALLS PA	0.00	0.00	0.00	0.00	0.00	0.00
0	232.45	SURGE SUPPRESSOR-LABOR PAY	0.00	0.00	0.00	0.00	0.00	0.00
0	232.46	ETS INSTALLATION - CONTRACTO	0.00	0.00	0.00	0.00	0.00	0.00
0	232.47	ETS WARRANTY - CONTRACTOR L	0.00	0.00	0.00	0.00	0.00	0.00
0	232.48	ETS NONWARRANTY - CONTRACT	0.00	0.00	0.00	0.00	0.00	0.00
0	232.49	ETS MATERIALS - CONTRACTOR P	0.00	0.00	0.00	0.00	0.00	0.00
0	232.5	SURGE SUPPRESSOR-MATERIAL P	0.00	0.00	0.00	0.00	0.00	0.00
0	232.51	ACCOUNTS PAYABLE - RONALD	-1,262.00	-1,993.02	0.00	582.00	0.00	3,255.02
0	232.6	PARTIAL MEMBERSHIPS-ACCTS P	0.00	0.00	0.00	0.00	0.00	0.00

Period Ending: DEC 2023

Div	Account	Description	Balance Forward	YTD Trans	Current Month Balance Debit	Current Month Balance Credit	Year-To-Date Balance Debit	Year-To-Date Balance Credit
0	232.7	ACCOUNTS PAYABLE - EMPLOYE	0.00	0.00	0.00	0.00	0.00	0.00
0	232.8	WINTERCARE-ACCTS PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
0	232.81	DOLLYWOOD PARK TICKETS-ACC	0.00	0.00	0.00	0.00	0.00	0.00
0	232.82	KINGS ISLAND TICKETS-ACCT PA	0.00	0.00	0.00	0.00	0.00	0.00
0	232.83	ACCOUNTS PAYABLE - SPLASH &	0.00	0.00	0.00	0.00	0.00	0.00
0	232.84	KENTUCKY KINGDON-ACCT PAY	0.00	0.00	0.00	0.00	0.00	0.00
0	232.85	KY STATE FAIR TICKET-ACCT PA	0.00	0.00	0.00	0.00	0.00	0.00
0	232.9	A/P-AMERICAN EXPRESS PURCHA	0.00	0.00	0.00	0.00	0.00	0.00
0	232.91	A/P-VISA	-44,707.22	-905.49	53,603.35	0.00	0.00	45,612.71
0	234.1	ACCOUNTS PAYABLE - HOME SEC	0.00	0.00	0.00	0.00	0.00	0.00
0	234.2	EMPLOYEES GIVING BACK-ACCTS	0.00	0.00	0.00	0.00	0.00	0.00
0	234.3	ACCOUNTS PAYABLE - WORLD C	0.00	0.00	0.00	0.00	0.00	0.00
0	234.4	ACCOUNTS PAYABLE - TREE TRI	0.00	0.00	0.00	0.00	0.00	0.00
0	234.5	ACCOUNTS PAYABLE - POWER BI	0.00	0.00	0.00	0.00	0.00	0.00
0	234.51	ACCOUNTS PAYABLE - PROPANE	0.00	0.00	0.00	0.00	0.00	0.00
0	234.52	ROUNDUP PROGRAM-ACCTS PAY	-2,386.46	-47.36	9.58	0.00	0.00	2,433.82
0	235.0	CONSUMER DEPOSITS	-1,516,494.81	-71,077.17	0.00	3,634.73	0.00	1,587,571.98
0	236.1	ACCRUED PROPERTY TAX	-121,355.48	-34,249.48	570,966.29	0.00	0.00	155,604.96
0	236.2	ACCRUED F U T A	0.00	0.00	0.00	0.00	0.00	0.00
0	236.3	ACCRUED F I C A	0.00	0.00	0.00	0.00	0.00	0.00
0	236.4	ACCRUED S U T A	0.00	0.00	0.00	0.00	0.00	0.00
0	236.5	ACCRUED SALES TAX	-65,971.66	7,753.49	3,438.54	0.00	0.00	58,218.17
0	236.51	ACCRUED MADISON CO SCHOOL	-168.54	20.45	0.00	34.90	0.00	148.09
0	236.52	ACCRUED LONDON CITY TAX	-11,600.61	1,699.89	5,359.76	0.00	0.00	9,900.72
0	236.53	ACCRUED ESTILL COUNTY SCHO	-58,272.61	9,006.29	0.00	11,184.38	0.00	49,266.32
0	236.54	ACCRUED LEE COUNTY SCHOOL	-41,012.82	6,190.10	0.00	5,020.23	0.00	34,822.72
0	236.55	ACCRUED ESTILL COUNTY OCCU	0.00	0.00	0.00	0.00	0.00	0.00
0	236.56	ACCRUED CLAY COUNTY SCHOO	-102,992.00	13,934.20	0.00	14,981.89	0.00	89,057.80
0	236.57	ACCRUED ROCKCASTLE CO SCHO	-84,743.17	13,021.11	0.00	16,121.24	0.00	71,722.06
0	236.58	ACCRUED LAUREL COUNTY SCHO	-333,177.25	51,010.46	0.00	61,573.78	0.00	282,166.79
0	236.59	ACCRUED WOLFE COUNTY SCHO	-147.65	13.12	0.00	20.01	0.00	134.53
0	236.6	ACCRUED OWSLEY COUNTY SCH	-31,857.26	4,724.88	0.00	5,249.99	0.00	27,132.38
0	236.61	ACCRUED BREATHITT CO SCHOO	-57.17	-8.37	0.00	17.10	0.00	65.54
0	236.62	ACCRUED LESLIE COUNTY SCHO	-662.75	87.35	0.00	114.31	0.00	575.40
0	236.63	ACCRUED LINCOLN CO SCHOOL T	-71.22	-85.27	0.00	22.44	0.00	156.49
0	236.64	ACCRUED JACKSON CO SCHOOL T	-101,900.53	13,027.34	0.00	12,509.38	0.00	88,873.19
0	236.65	ACCRUED CITY OF IRVINE TAX	-606.78	111.90	1,534.50	0.00	0.00	494.88
0	236.66	ACCRUED CITY OF MT VERNON T	-1,765.53	251.80	917.74	0.00	0.00	1,513.73
0	236.67	ACCRUED POWELL COUNTY SCH	-338.60	27.32	0.00	61.50	0.00	311.28

Period Ending: DEC 2023

					Current Month Balance		Year-To-Date Balance	
Div	Account	Description	Balance Forward	YTD Trans	Debit	Credit	Debit	Credit
0	236.68	ACCRUED BREATHITT COUNTY O	0.00	0.00	0.00	0.00	0.00	0.00
0	236.69	ACCRUED GARRARD CO SCHOOL	-103.45	8.84	0.00	21.08	0.00	94.61
0	236.7	ACCRUED OCCUPATIONAL TAX	0.00	0.00	0.00	0.00	0.00	0.00
0	236.71	ACCRUED CLAY CO OCCUPAT TA	0.00	0.00	1,407.76	0.00	0.00	0.00
0	236.72	ACCRUED JACKSON CO OCCUP T	0.00	0.00	15,259.25	0.00	0.00	0.00
0	236.73	ACCRUED ESTILL CO OCCUPAT T	0.00	0.00	1,537.92	0.00	0.00	0.00
0	236.74	ACCRUED LAUREL CO OCCUPAT	0.00	0.00	0.00	0.00	0.00	0.00
0	236.75	ACCRUED ROCKCASTLE CO OCCU	0.00	0.00	1,436.17	0.00	0.00	0.00
0	236.76	ACCRUED PULASKI CO SCHOOL T	-26.55	5.16	0.00	4.76	0.00	21.39
0	236.77	ACCRUED OWSLEY CO OCCUPAT	0.00	0.00	0.00	0.00	0.00	0.00
0	236.78	ACCRUED LEE CO OCCUPAT TAX	0.00	0.00	0.00	0.00	0.00	0.00
0	236.79	ACCRUED OTHER CO OCCUPAT T	0.00	0.00	0.00	0.00	0.00	0.00
0	237.1	ACCRUED INTEREST - R U S	0.00	0.00	0.00	0.00	0.00	0.00
0	237.25	ACCRUED INTEREST - COBANK	-54,942.27	4,979.24	0.00	1,196.34	0.00	49,963.03
0	237.3	ACCRUED INTEREST - C F C	-27,170.59	3,447.02	0.00	23,723.57	0.00	23,723.57
0	237.31	CFC LINE OF CREDIT-OTHER INTE	0.00	0.00	0.00	0.00	0.00	0.00
0	237.32	COBANK LINE OF CREDIT-INTERE	0.00	-6,995.28	0.00	6,205.28	0.00	6,995.28
0	237.33	EKP-OTHER INTEREST ACCRUED	0.00	0.00	0.00	0.00	0.00	0.00
0	237.34	EKP-MKT LOANS EXP-OTHER INT	0.00	0.00	0.00	0.00	0.00	0.00
0	237.35	CFC SHORT TERM LOAN-OTHER I	0.00	0.00	0.00	0.00	0.00	0.00
0	237.36	FEDERAL FINANCING BANK-INTE	0.00	0.00	484,890.54	0.00	0.00	0.00
0	237.37	MACED LIABILITY - INTEREST	0.00	0.00	0.00	0.00	0.00	0.00
0	237.4	CONSUMER DEPOSITS-OTHER INT	-2,385.78	-51,795.29	0.00	4,606.39	0.00	54,181.07
0	238.1	PATRONAGE CAPITAL PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
0	238.2	PATRONAGE REFUNDS PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
0	238.99	CAP CREDIT ESTATE RETIRE CKS	0.00	0.00	0.00	0.00	0.00	0.00
0	241.0	FEDERAL INCOME TAX WITHHEL	0.00	0.00	0.00	0.00	0.00	0.00
0	241.1	STATE INCOME TAX WITHHELD-P	0.00	0.00	0.00	0.00	0.00	0.00
0	242.2	ACCRUED PAYROLL - MANDATOR	0.00	0.00	0.00	0.00	0.00	0.00
0	242.21	ACCRUED PAYROLL	-197,701.84	-11,309.04	0.00	43,129.52	0.00	209,010.88
0	242.3	ACCRUED SICK LEAVE - FROZEN	0.00	0.00	0.00	0.00	0.00	0.00
0	242.31	ACCRUAL ACCOUNT NOT USED	0.00	0.00	0.00	0.00	0.00	0.00
0	242.32	ACCRUED PAID TIME OFF	-1,065,260.87	-88,482.76	12,451.48	0.00	0.00	1,153,743.63
0	242.4	ACCRUED INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
0	242.99	CLEARING-ACCRUED PAYROLL	0.00	0.00	0.00	0.00	0.00	0.00
0	252.0	CUSTOMER ADVANCE-CONSTRUC	0.00	0.00	0.00	0.00	0.00	0.00
0	252.1	MOBILE HOMES-CUST ADVANCE-	-25,077.30	5,454.98	1,915.62	0.00	0.00	19,622.32
0	253.0	OTHER DEFERRED CREDITS	-413,362.61	-42,053.54	30,735.90	0.00	0.00	455,416.15
0	253.01	TRANSFORMER INSTALL-OTHER	0.00	0.00	0.00	0.00	0.00	0.00

Period Ending: DEC 2023

Div	Account	Description	Balance Forward	YTD Trans	Current Month Balance Debit	Current Month Balance Credit	Year-To-Date Balance Debit	Year-To-Date Balance Credit
0	253.02	METER INSTALLATION-OTHER DE	0.00	0.00	0.00	0.00	0.00	0.00
0	253.03	OH COND & DEV INSTAL-OTHER D	0.00	0.00	0.00	0.00	0.00	0.00
0	253.04	MEDICAL PREMIUM REFUNDS-OD	0.00	0.00	0.00	0.00	0.00	0.00
0	253.05	SOLAR CREDITS	-9.21	9.21	0.00	0.00	0.00	0.00
0	253.06	EV CREDIT	0.00	0.00	0.00	0.00	0.00	0.00
0	253.1	POLE RENTAL PREPAYMENTS	-223,443.65	9,785.76	815.48	0.00	0.00	213,657.89
0	253.2	MINT TRUST LIABILITY	0.00	0.00	0.00	0.00	0.00	0.00
0	253.3	OTHER DEFERRED CREDITS-LOAN	0.00	0.00	0.00	0.00	0.00	0.00
0	362.0	STATION EQUIPMENT - AMR	1,877,659.95	149,509.82	0.00	0.00	2,027,169.77	0.00
0	362.1	AMR SATELLITE SYSTEM-STATIO	75,936.54	0.00	0.00	0.00	75,936.54	0.00
0	364.0	POLES TOWERS AND FIXTURES	81,206,860.84	2,610,292.22	242,834.86	0.00	83,817,153.06	0.00
0	365.0	OVERHEAD CONDUCTORS AND D	90,008,251.71	5,417,953.53	545,590.04	0.00	95,426,205.24	0.00
0	366.0	UNDERGROUND CONDUIT	0.00	0.00	0.00	0.00	0.00	0.00
0	367.0	URD CONDUCTORS AND DEVICES	3,006,177.64	193,135.85	15,567.61	0.00	3,199,313.49	0.00
0	368.0	LINE TRANSFORMERS	37,510,962.32	2,022,756.70	51,952.10	0.00	39,533,719.02	0.00
0	369.0	SERVICES	28,922,640.01	1,157,405.12	121,888.75	0.00	30,080,045.13	0.00
0	370.0	METERS	1,916,393.56	178,656.34	290.86	0.00	2,095,049.90	0.00
0	370.01	AMR - METERS	13,354,787.74	-100,351.65	0.00	340,311.18	13,254,436.09	0.00
0	371.0	SECURITY LIGHTS-CUSTOMER IN	9,757,011.62	1,098,914.00	148,607.94	0.00	10,855,925.62	0.00
0	373.0	STREET LIGHTING	310,277.08	-3,605.34	0.00	0.00	306,671.74	0.00
0	389.0	LAND AND LAND RIGHTS	199,154.59	0.00	0.00	0.00	199,154.59	0.00
0	390.0	STRUCTURES AND IMPROVEMEN	8,544,646.17	0.00	0.00	0.00	8,544,646.17	0.00
0	390.01	STRUCTURES AND IMPROVEMEN	87,046.30	0.00	0.00	0.00	87,046.30	0.00
0	390.02	ELECTRICAL-STRUCTURES & IMP	0.00	0.00	0.00	0.00	0.00	0.00
0	390.03	MISC-STRUCTURES & IMPROVEM	435,037.33	0.00	0.00	0.00	435,037.33	0.00
0	390.1	GENREAL COST OF BLDG PROJEC	0.00	0.00	0.00	0.00	0.00	0.00
0	390.11	NEW WAREHOUSE-MCKEE-BLDG	0.00	0.00	0.00	0.00	0.00	0.00
0	390.12	MCKEE RENOVATION-BLDG PROJ	0.00	0.00	0.00	0.00	0.00	0.00
0	390.13	LONDON REVOVATION-BLDG PRO	36,629.75	0.00	0.00	0.00	36,629.75	0.00
0	390.14	NEW OFFICE BLDG-BLDG PROJEC	0.00	0.00	0.00	0.00	0.00	0.00
0	390.15	BEATTYVILLE DIST SERVICE CEN	0.00	0.00	0.00	0.00	0.00	0.00
0	391.0	OFFICE FURNITURE AND EQUIPM	384,738.38	-4,375.68	0.00	0.00	380,362.70	0.00
0	391.01	COMPUTER-OFFICE FURNITURE &	608,908.51	-20,411.11	0.00	120,898.11	588,497.40	0.00
0	391.02	COMPUTER CONVERSION-OFFICE	285,380.96	0.00	0.00	0.00	285,380.96	0.00
0	391.1	ON-LINE DEVELOPMENT - E K P	0.00	0.00	0.00	0.00	0.00	0.00
0	391.2	HEADQUARTERS-OFFICE FURNIT	232,124.02	0.00	0.00	0.00	232,124.02	0.00
0	392.0	TRANSPORTATION EQUIPMENT	7,945,480.43	1,239,447.92	528,483.33	0.00	9,184,928.35	0.00
0	392.01	TRANSPORTATION EQUIPMENT -	171,496.72	-61,550.00	0.00	0.00	109,946.72	0.00
0	393.0	STORES EQUIPMENT	267,807.19	-7,596.91	0.00	0.00	260,210.28	0.00

Period Ending: DEC 2023

					Current Month Balance		Year-To-Date Balance	
Div	Account	Description	Balance Forward	YTD Trans	Debit	Credit	Debit	Credit
0	394.0	TOOLS SHOP AND GARAGE EQUIP	507,023.01	1,569.33	0.00	0.00	508,592.34	0.00
0	395.0	LABORATORY EQUIPMENT	248,459.64	0.00	0.00	0.00	248,459.64	0.00
0	396.0	POWER OPERATED EQUIPMENT	44,615.40	-5,013.81	0.00	0.00	39,601.59	0.00
0	397.0	COMMUNICATION EQUIPMENT	2,604,963.92	-35,086.16	0.00	264,932.59	2,569,877.76	0.00
0	398.0	MISCELLANEOUS EQUIPMENT	2,129,802.24	-27,709.99	0.00	42,746.17	2,102,092.25	0.00
0	398.1	DISPATCH BOARD-MISC EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
0	403.6	DISTRIBUTION PLANT-DEPREC EX	0.00	10,944,924.98	931,681.67	0.00	10,944,924.98	0.00
0	403.7	GENERAL PLANT-DEPREC EXPEN	0.00	519,723.65	45,162.28	0.00	519,723.65	0.00
0	407.0	AMORT OF PROP LOSSES & UNRE	0.00	470,772.00	39,231.00	0.00	470,772.00	0.00
0	408.1	TAXES - PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00
0	408.2	TAXES - F U T A	0.00	0.00	0.00	0.00	0.00	0.00
0	408.3	TAXES - F I C A	0.00	0.00	0.00	0.00	0.00	0.00
0	408.4	TAXES - SUTA	0.00	0.00	0.00	0.00	0.00	0.00
0	408.7	TAXES - OTHER - CITY OCCUPATI	0.00	0.00	0.00	0.00	0.00	0.00
0	408.71	TAXES - OTHER - PSC ASSESSMEN	0.00	110,053.23	0.00	0.00	110,053.23	0.00
0	408.72	TAXES - OTHER - OCCUPATIONAL	0.00	0.00	0.00	0.00	0.00	0.00
0	408.73	TAXES - OTHER - BREATHITT CO	0.00	0.00	0.00	0.00	0.00	0.00
0	415.01	REVENUE FROM SALE OF PREPAI	0.00	0.00	0.00	0.00	0.00	0.00
0	415.02	REVENUE-SALE	0.00	-7,211.87	0.00	7,211.87	0.00	7,211.87
0	415.03	REVENUE FROM SALE OF ETS UNI	0.00	-4,819.27	0.00	1,288.22	0.00	4,819.27
0	415.04	REVENUE-1ST USA CREDIT CARD	0.00	0.00	0.00	0.00	0.00	0.00
0	415.05	ETS METER LEASE	0.00	0.00	0.00	0.00	0.00	0.00
0	415.06	REVENUE FROM ETS MATERIALS	0.00	0.00	0.00	0.00	0.00	0.00
0	415.07	REVENUE FROM SALE OF SURGE	0.00	0.00	0.00	0.00	0.00	0.00
0	415.08	REVENUE FROM SALE OF GENERL	0.00	-33,124.63	0.00	3,596.23	0.00	33,124.63
0	416.02	EXPENSES - GRILLS AND OTHER	0.00	0.00	0.00	0.00	0.00	0.00
0	416.03	ETS EXPENSES	0.00	178.85	0.00	0.00	178.85	0.00
0	416.04	ETS/MARKETING EXPENSE	0.00	4,388.23	1,177.09	0.00	4,388.23	0.00
0	416.05	GEOTHERMAL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
0	416.06	ETS WARRANTY LABOR - CONTR	0.00	0.00	0.00	0.00	0.00	0.00
0	416.07	EXPENSES - SURGE SUPPRESSORS	0.00	0.00	0.00	0.00	0.00	0.00
0	416.08	GENERLINK EXPENSES	0.00	27,731.44	2,827.80	0.00	27,731.44	0.00
0	417.01	RENT ON LONDON MEETING ROO	0.00	-900.00	0.00	0.00	0.00	900.00
0	417.02	AFTER HOURS DISPATCHING INC	0.00	0.00	0.00	0.00	0.00	0.00
0	417.03	SUBSIDARIES-RENTAL INCOME &	0.00	-2,400.00	0.00	200.00	0.00	2,400.00
0	418.03	NONOPERATING RENTAL INCOME	0.00	-33,450.00	0.00	5,000.00	0.00	33,450.00
0	418.1	EQUITY IN EARNINGS-SUBSIDIAR	0.00	-508,741.87	0.00	767,937.87	0.00	508,741.87
0	419.0	INTEREST AND DIVIDEND INCOM	0.00	-265,472.71	0.00	7,555.59	0.00	265,472.71
0	419.1	MONEY MARKET ACCTS-INTERES	0.00	-719.59	0.00	55.90	0.00	719.59

Period Ending: DEC 2023

Div	Account	Description	Balance Forward	YTD Trans	Current Month Balance Debit	Current Month Balance Credit	Year-To-Date Balance Debit	Year-To-Date Balance Credit
0	419.12	INTEREST INCOME - MARKETING	0.00	0.00	0.00	0.00	0.00	0.00
0	419.2	INTEREST INCOME - EMPLOYEE L	0.00	0.00	0.00	0.00	0.00	0.00
0	419.5	INTEREST INCOME - ETS MARKET	0.00	0.00	0.00	0.00	0.00	0.00
0	419.51	INTEREST INCOME - LOANS/LINE	0.00	0.00	0.00	0.00	0.00	0.00
0	421.0	MISC NONOPERATING INCOME	0.00	3,752.00	0.00	0.00	3,752.00	0.00
0	421.01	MISC NONOPERATING INCOME - R	0.00	0.00	0.00	0.00	0.00	0.00
0	421.02	MACED PROGRAM-MISC NONOPE	0.00	0.00	0.00	0.00	0.00	0.00
0	421.1	GAIN/LOSS ON DISPOSITION OF P	0.00	-161,455.00	0.00	125.00	0.00	161,455.00
0	423.0	G&T COOP CAPITAL CREDITS	0.00	-1,736,665.73	0.00	1,684,940.00	0.00	1,736,665.73
0	424.0	OTHER CAP CREDITS & PAT CAPIT	0.00	-404,169.57	0.00	16,524.59	0.00	404,169.57
0	426.0	DONATIONS	0.00	54,865.64	2,600.00	0.00	54,865.64	0.00
0	426.01	DONATIONS-FLOOD RELIEF	0.00	0.00	0.00	0.00	0.00	0.00
0	426.3	PENALTIES	0.00	0.00	0.00	0.00	0.00	0.00
0	426.5	OTHER DEDUCTIONS	0.00	86,490.25	0.00	0.00	86,490.25	0.00
0	427.1	INTERST-RUS CONSTRUCTION LO	0.00	0.00	0.00	0.00	0.00	0.00
0	427.2	INTEREST-CFC CONSTRUCTION L	0.00	304,630.23	23,723.57	0.00	304,630.23	0.00
0	427.25	INTEREST-COBANK CONSTRUCTI	0.00	615,270.75	49,963.03	0.00	615,270.75	0.00
0	427.3	INTEREST ON EKP MARKETING L	0.00	0.00	0.00	0.00	0.00	0.00
0	427.32	INTEREST-COBANK LINE OF CRED	0.00	0.00	0.00	0.00	0.00	0.00
0	427.4	INTEREST-FFB CONSTRUCT LOAN	0.00	2,982,234.50	258,564.22	0.00	2,982,234.50	0.00
0	427.5	INTEREST ON TREASURY LOANS	0.00	0.00	0.00	0.00	0.00	0.00
0	428.0	AMORTIZATION OF DEBT DISCOU	0.00	0.00	0.00	0.00	0.00	0.00
0	428.01	AMORT OF DEBT EXP - LOAN CON	0.00	0.00	0.00	0.00	0.00	0.00
0	431.0	CONSUMER DEPOSITS-OTHER INT	0.00	64,093.73	5,622.11	0.00	64,093.73	0.00
0	431.1	OTHER INTEREST EXPENSE - BAN	0.00	0.00	0.00	0.00	0.00	0.00
0	431.11	EAST KY POWER-OTHER INTERES	0.00	0.00	0.00	0.00	0.00	0.00
0	431.2	CFC LINE OF CREDIT-INTEREST E	0.00	0.00	0.00	0.00	0.00	0.00
0	431.21	INTEREST-COBANK LINE OF CRED	0.00	7,785.28	6,995.28	0.00	7,785.28	0.00
0	431.34	OTHER INTEREST EXPENSE - MAR	0.00	0.00	0.00	0.00	0.00	0.00
0	435.1	CUMULATIVE EFFECT OF PRIOR Y	0.00	0.00	0.00	0.00	0.00	0.00
0	440.09	ESTIMATED ELECTRIC SALES REV	0.00	0.00	0.00	0.00	0.00	0.00
0	440.1	RESIDENTIAL SALES	0.00	-74,850,936.08	0.00	8,061,682.93	0.00	74,850,936.08
0	440.11	ENVIRO SURCHARGE-RESIDENT S	0.00	-7,449,294.96	0.00	914,616.77	0.00	7,449,294.96
0	442.1	SMALL COMMERCIAL-COMM/IND	0.00	-7,789,991.94	0.00	714,630.95	0.00	7,789,991.94
0	442.11	C & I SALES-SMALL COMMERCIA	0.00	-777,024.78	0.00	81,232.71	0.00	777,024.78
0	442.2	LARGE COMMERCIAL-COMM/IND	0.00	-18,914,961.86	0.00	1,693,010.21	0.00	18,914,961.86
0	442.21	ENVIRON SURCHARGE-LARGE CO	0.00	-2,266,184.39	0.00	218,210.33	0.00	2,266,184.39
0	444.0	PUBLIC STREET & HIGHWAY LIGH	0.00	0.00	0.00	0.00	0.00	0.00
0	445.0	OTHER SALES TO PUBLIC AUTHO	0.00	-3,548,939.62	0.00	342,581.61	0.00	3,548,939.62

Period Ending: DEC 2023

Div	Account	Description	Balance Forward	YTD Trans	Current Month Balance Debit	Current Month Balance Credit	Year-To-Date Balance Debit	Year-To-Date Balance Credit
0	445.01	ENVIRON SURCHARGE-OTHER PU	0.00	-354,284.85	0.00	39,167.49	0.00	354,284.85
0	450.0	FORFEITED DISCOUNTS	0.00	-964,201.85	0.00	107,330.37	0.00	964,201.85
0	451.0	MISCELLANEOUS SERVICE REVE	0.00	-606,737.36	0.00	66,493.75	0.00	606,737.36
0	454.0	TELEPHONE CO-POLE ATTACHME	0.00	-1,812,701.13	0.00	478,520.24	0.00	1,812,701.13
0	454.01	POLE ATTACHMENTS - CABLE CO	0.00	0.00	0.00	0.00	0.00	0.00
0	456.0	OTHER ELECTRIC REVENUES	0.00	-261,674.47	0.00	15,925.92	0.00	261,674.47
0	456.02	OTHER ELECTRIC REVENUES - ET	0.00	0.00	0.00	0.00	0.00	0.00
0	459.0	REVENUE FROM THE SALE OF RE	0.00	0.00	0.00	0.00	0.00	0.00
0	555.0	PURCHASED POWER	0.00	70,048,353.00	6,725,917.00	0.00	70,048,353.00	0.00
0	555.01	ENVIRON SURCHARGE-PURCHAS	0.00	11,045,915.00	1,207,675.00	0.00	11,045,915.00	0.00
0	555.02	PURCHASED POWER-NORTH AME	0.00	174,214.90	25,303.11	0.00	174,214.90	0.00
0	555.03	PURCHASED POWER-LOCK 12	0.00	458,026.52	36,342.65	0.00	458,026.52	0.00
0	580.0	OPERATION SUPERVISION & ENGI	0.00	71,617.24	8,131.89	0.00	71,617.24	0.00
0	580.01	GATEWAY PROJECT	0.00	0.00	0.00	0.00	0.00	0.00
0	580.02	ELECTRICAL SYSTEMS OPERATIO	0.00	0.00	0.00	0.00	0.00	0.00
0	582.0	STATION EXPENSES	0.00	149,279.85	4,446.56	0.00	149,279.85	0.00
0	583.0	OVERHEAD LINE EXPENSES	0.00	1,382,080.79	167,360.03	0.00	1,382,080.79	0.00
0	583.01	LINE INSPECTIONS-INCL POLE INS	0.00	198,979.35	17,517.65	0.00	198,979.35	0.00
0	583.02	JOINT USE	0.00	180,167.72	11,970.26	0.00	180,167.72	0.00
0	583.1	TRANSFORMER OIL SCREENING E	0.00	47,734.05	3,297.24	0.00	47,734.05	0.00
0	583.11	TRANSFORMER OIL SPILL	0.00	0.00	0.00	0.00	0.00	0.00
0	583.12	TRANSFORMER OIL SPILL EXPENS	0.00	0.00	0.00	0.00	0.00	0.00
0	584.0	UNDERGROUND LINE EXPENSES	0.00	48,370.08	6,242.73	0.00	48,370.08	0.00
0	584.01	UNDERGROUND LOCATE EXPENS	0.00	105,249.43	4,196.08	0.00	105,249.43	0.00
0	585.0	STREET LIGHTING & SIGNAL EXP	0.00	0.00	0.00	0.00	0.00	0.00
0	586.0	METER EXPENSES	0.00	918,905.81	84,203.40	0.00	918,905.81	0.00
0	586.01	RECONNECT, CONNECT & DISCON	0.00	683,864.64	57,372.64	0.00	683,864.64	0.00
0	586.1	PREPAID METERING	0.00	179,706.01	13,452.71	0.00	179,706.01	0.00
0	586.15	SMART GRID-FEDERAL GRANT-PR	0.00	0.00	0.00	0.00	0.00	0.00
0	587.0	CUSTOMERS INSTALLATIONS EXP	0.00	295,895.88	32,841.88	0.00	295,895.88	0.00
0	588.0	MISCELLANEOUS DISTRIBUTION	0.00	602,831.31	36,979.63	0.00	602,831.31	0.00
0	588.01	BUILDINGS & GROUNDS - JANITO	0.00	0.00	0.00	0.00	0.00	0.00
0	588.02	SAFETY PROGRAMS	0.00	353,362.78	33,182.82	0.00	353,362.78	0.00
0	588.03	TVPPA APPRENTICESHIP PROGRA	0.00	7,121.55	0.00	0.00	7,121.55	0.00
0	588.04	POLE AND UNIT INVENTORY	0.00	0.00	0.00	0.00	0.00	0.00
0	588.05	FOREIGN UTILITY COORDINATIO	0.00	0.00	0.00	0.00	0.00	0.00
0	588.06	MAPPING	0.00	95,024.00	8,445.64	0.00	95,024.00	0.00
0	588.07	BUILDINGS & GROUNDS-JANITOR	0.00	0.00	0.00	0.00	0.00	0.00
0	588.08	TOWER EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00

Period Ending: DEC 2023

					Current Month Balance		Year-To-Date Balance	
Div	Account	Description	Balance Forward	YTD Trans	Debit	Credit	Debit	Credit
0	588.09	NANOGRID PROJECT (SOLAR&BA	0.00	0.00	0.00	0.00	0.00	0.00
0	590.0	MAINTENANCE SUPERVISION & E	0.00	0.00	0.00	0.00	0.00	0.00
0	593.0	MAINTENANCE OF OVERHEAD LI	0.00	1,427,968.94	172,192.51	0.00	1,427,968.94	0.00
0	593.01	EMERGENCY-MAINT OF OVH LINE	0.00	1,175,179.31	128,999.35	0.00	1,175,179.31	0.00
0	593.02	AFTER INSPECTION	0.00	2,146.27	0.00	0.00	2,146.27	0.00
0	593.03	JUNE 2021 STORM	0.00	0.00	0.00	0.00	0.00	0.00
0	593.04	MAINT OH LINES - ON CALL STAN	0.00	127,999.56	14,460.65	0.00	127,999.56	0.00
0	593.05	April 9 & 12/13, 2020 storms	0.00	0.00	0.00	0.00	0.00	0.00
0	593.06	FEBRUARY 2021 ICE/SNOW STOR	0.00	0.00	0.00	0.00	0.00	0.00
0	593.07	FEBRUARY 2021 FLOODING	0.00	0.00	0.00	0.00	0.00	0.00
0	593.08	CABLE REMOVAL	0.00	1,020.92	0.00	0.00	1,020.92	0.00
0	593.09	JANUARY 2022 SNOW STORM	0.00	0.00	0.00	0.00	0.00	0.00
0	593.1	RIGHT OF WAY-MAINT OF OVH LI	0.00	0.00	0.00	0.00	0.00	0.00
0	593.11	ROW AERIAL-MAINT OF OVH LIN	0.00	0.00	0.00	0.00	0.00	0.00
0	593.12	ROW HAND CUT-MAINT OF OVH L	0.00	914,742.65	83,440.19	0.00	914,742.65	0.00
0	593.13	COOP CREWS ROW CLEARING	0.00	0.00	0.00	0.00	0.00	0.00
0	593.14	COOP CREWS-MAINT OF OVH LIN	0.00	303,721.24	30,148.50	0.00	303,721.24	0.00
0	593.15	ROW SPRAYING-MAINT OF OVH L	0.00	484,251.50	0.00	0.00	484,251.50	0.00
0	593.16	ROW-TRADE A TREE-MAINT OVH	0.00	247.06	0.00	0.00	247.06	0.00
0	593.17	MECHANICAL CUT-MAINT OVH LI	0.00	0.00	0.00	0.00	0.00	0.00
0	593.18	CIRCUIT CLEAR-MAINT OVH LINE	0.00	5,380,312.79	1,889,096.13	0.00	5,380,312.79	0.00
0	593.19	EMERGENCY ROW CLEARING-RO	0.00	0.00	0.00	0.00	0.00	0.00
0	593.2	CRIP-MAINT OF OVH LINES	0.00	0.00	0.00	0.00	0.00	0.00
0	593.21	HAZARD TREE MITIGATION PROJ	0.00	0.00	0.00	0.00	0.00	0.00
0	593.25	HOLIDAY JURY DUTY FUNERAL P	0.00	0.00	0.00	0.00	0.00	0.00
0	593.4	MARCH 2023 WIND STORM	0.00	376,794.25	0.00	122,884.05	376,794.25	0.00
0	593.41	STORM THREE MARCH 2023	0.00	559,603.38	0.00	0.00	559,603.38	0.00
0	593.45	JUNE 2023 STORM	0.00	270,522.09	0.00	0.00	270,522.09	0.00
0	593.5	STORM TWO MARCH 2023	0.00	164,529.29	0.00	0.00	164,529.29	0.00
0	593.55	MAY STORM 2024	0.00	0.00	0.00	0.00	0.00	0.00
0	593.6	MARCH 2022 STORM	0.00	0.00	0.00	0.00	0.00	0.00
0	593.61	JULY 2022 STORM/FLOOD	0.00	0.00	0.00	0.00	0.00	0.00
0	593.62	JULY 2023 STORM	0.00	104,894.48	0.00	0.00	104,894.48	0.00
0	593.8	FEBRUARY 2022 ICE/SNOW STOR	0.00	0.00	0.00	0.00	0.00	0.00
0	593.9	MAINTENANCE OVERHEAD LINES	0.00	0.00	0.00	0.00	0.00	0.00
0	593.91	MAJOR STORM-FEMA-JACKSON C	0.00	0.00	0.00	0.00	0.00	0.00
0	593.92	MAJOR STORM-FEMA-ROCKCAST	0.00	0.00	0.00	0.00	0.00	0.00
0	593.93	MAJOR STORM-FEMA-LAUREL CO	0.00	0.00	0.00	0.00	0.00	0.00
0	593.94	MAJOR STORM-FEMA-CLAY COU	0.00	0.00	0.00	0.00	0.00	0.00

Period Ending: DEC 2023

Div	Account	Description	Balance Forward	YTD Trans	Current Month Balance Debit	Current Month Balance Credit	Year-To-Date Balance Debit	Year-To-Date Balance Credit
0	593.95	MAJOR STORM-FEMA-OWSLEY C	0.00	0.00	0.00	0.00	0.00	0.00
0	593.96	MAJOR STORM-FEMA-LEE COUNT	0.00	0.00	0.00	0.00	0.00	0.00
0	593.97	MAJOR STORM-FEMA-ESTILL COU	0.00	0.00	0.00	0.00	0.00	0.00
0	593.98	FEMA-BRE,GAR,LES,LIN,MAD,PO	0.00	0.00	0.00	0.00	0.00	0.00
0	594.0	MAINTENANCE OF UNDERGROUN	0.00	49,738.13	12,744.89	0.00	49,738.13	0.00
0	594.01	EMERGENCY-MAINT URD LINES	0.00	0.00	0.00	0.00	0.00	0.00
0	595.0	MAINTENANCE OF LINE TRANSFO	0.00	4,550.79	587.00	0.00	4,550.79	0.00
0	596.0	MAINTENANCE OF STREET LIGHT	0.00	5,025.05	895.76	0.00	5,025.05	0.00
0	597.0	MAINTENANCE OF METERS	0.00	0.00	0.00	0.00	0.00	0.00
0	598.0	MAINT-MISC DISTRIBUTION PLAN	0.00	301,228.73	22,525.49	0.00	301,228.73	0.00
0	901.0	CUSTOMER ACCOUNTS SUPERVIS	0.00	0.00	0.00	0.00	0.00	0.00
0	902.0	METER READING EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
0	903.0	CUSTOMER RECORDS & COLLECT	0.00	571,662.64	46,724.90	0.00	571,662.64	0.00
0	903.01	BANK DRAFTS	0.00	5,334.45	372.01	0.00	5,334.45	0.00
0	903.02	BILLING	0.00	463,656.63	36,352.63	0.00	463,656.63	0.00
0	903.03	CASHIER ACTIVITIES	0.00	449,159.78	42,457.51	0.00	449,159.78	0.00
0	903.04	CALL GROUP	0.00	606,568.09	49,401.41	0.00	606,568.09	0.00
0	903.05	COLD CHECKS	0.00	12,917.12	977.14	0.00	12,917.12	0.00
0	903.1	CASH - OVER AND SHORT	0.00	180.20	17.23	0.00	180.20	0.00
0	903.15	RECORDS MGMT-CONSUMER REC	0.00	0.00	0.00	0.00	0.00	0.00
0	903.2	CONSUMER ACCTG (DEP,MEM,TR	0.00	8,802.61	633.67	0.00	8,802.61	0.00
0	903.3	NONPAYMENT DISCONNECTS	0.00	0.00	0.00	0.00	0.00	0.00
0	903.35	RECONNECTS OF NONPYMT DISC	0.00	5,435.45	4,256.52	0.00	5,435.45	0.00
0	903.4	PAY CONTRACT/PLAN/BDGT BILL	0.00	0.00	0.00	0.00	0.00	0.00
0	903.45	PAY STATIONS	0.00	0.00	0.00	0.00	0.00	0.00
0	903.5	CUSTOMER COLLECTION EXPENS	0.00	138,626.40	11,520.86	0.00	138,626.40	0.00
0	903.6	SERVICE ORDER PROCESSING	0.00	138,906.51	15,321.68	0.00	138,906.51	0.00
0	903.65	MAIL PROCESSING-CONSUMER P	0.00	22,380.21	1,531.83	0.00	22,380.21	0.00
0	903.7	DISPATCHING	0.00	884,645.76	81,936.22	0.00	884,645.76	0.00
0	904.0	BAD DEBT / WRITE-OFF ACCRUAL	0.00	74,060.70	2,860.22	0.00	74,060.70	0.00
0	907.0	CUSTOMER SERVICE SUPERVISIO	0.00	110,184.67	9,394.60	0.00	110,184.67	0.00
0	907.9	CUSTOMER SERVICE SUPERVISIO	0.00	0.00	0.00	0.00	0.00	0.00
0	908.0	CUSTOMER ASSISTANCE EXPENS	0.00	0.00	0.00	0.00	0.00	0.00
0	908.1	GEOTHERMAL	0.00	0.00	0.00	0.00	0.00	0.00
0	908.2	HIGH EFFICIENCY HEAT PUMP	0.00	0.00	0.00	0.00	0.00	0.00
0	908.3	ETS UNITS	0.00	0.00	0.00	0.00	0.00	0.00
0	908.31	SURGE SUPPRESSORS	0.00	0.00	0.00	0.00	0.00	0.00
0	908.32	MARKETING REBATES	0.00	0.00	0.00	0.00	0.00	0.00
0	908.33	COLONIAL LIGHTING	0.00	0.00	0.00	0.00	0.00	0.00

Period Ending: DEC 2023

Div	Account	Description	Balance Forward	YTD Trans	Current Month Balance Debit	Current Month Balance Credit	Year-To-Date Balance Debit	Year-To-Date Balance Credit
0	908.34	WILLY WATTS PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00
0	908.4	BUTTON UP	0.00	0.00	0.00	0.00	0.00	0.00
0	908.41	WATER HEATER PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00
0	908.5	TUNE UP	0.00	0.00	0.00	0.00	0.00	0.00
0	908.51	ENERGY AUDIT	0.00	6,800.00	0.00	0.00	6,800.00	0.00
0	908.52	KY ENERGY RETROFIT RIDER	0.00	268.08	55.11	0.00	268.08	0.00
0	908.55	TOUCHSTONE ENERGY HOME	0.00	0.00	0.00	0.00	0.00	0.00
0	908.6	CALL BACK PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00
0	908.62	CONSUMER SURVEYS	0.00	0.00	0.00	0.00	0.00	0.00
0	908.7	CONSUMER COMPLAINTS HANDLI	0.00	371.10	0.00	0.00	371.10	0.00
0	908.8	MISC MARKETING ACTIVITIES	0.00	90,428.49	8,897.97	0.00	90,428.49	0.00
0	908.81	CUSTOMER APPRECIATION DAYS	0.00	80,407.78	0.00	0.00	80,407.78	0.00
0	908.82	SIMPLE SAVER PROGRAM	0.00	-5,625.36	0.00	421.42	0.00	5,625.36
0	908.83	EV PROGRAM	0.00	4,770.00	0.00	0.00	4,770.00	0.00
0	908.9	CUSTOMER ASSISTANCE EXP. - J.S	0.00	0.00	0.00	0.00	0.00	0.00
0	908.91	CUSTOMER ASSISTANCE - HOME	0.00	0.00	0.00	0.00	0.00	0.00
0	908.92	CUSTOMER ASSISTANCE - TREE T	0.00	0.00	0.00	0.00	0.00	0.00
0	908.93	EAST KY POWER COST SHARE MK	0.00	0.00	0.00	0.00	0.00	0.00
0	909.0	INFORM.&INSTRUCT. ADVERTISE	0.00	0.00	0.00	0.00	0.00	0.00
0	909.1	LEADERSHIP	0.00	0.00	0.00	0.00	0.00	0.00
0	909.2	KEY ACCOUNTS	0.00	0.00	0.00	0.00	0.00	0.00
0	910.0	MISC CUST SERVICE & INFORM E	0.00	558.72	0.00	0.00	558.72	0.00
0	910.01	INFO-TELEPH DIRECTORY-MISC C	0.00	0.00	0.00	0.00	0.00	0.00
0	910.1	SCHOLARSHIPS	0.00	31,132.40	1,000.00	0.00	31,132.40	0.00
0	910.11	COMMERCIAL-ECONOMIC DEVEL	0.00	48,551.03	2,831.27	0.00	48,551.03	0.00
0	910.12	MARKETING LOAN PROGRAM EX	0.00	0.00	0.00	0.00	0.00	0.00
0	910.13	ROUND-UP PROGRAM	0.00	12,405.71	125.00	0.00	12,405.71	0.00
0	910.15	COMMUNITY EVENTS	0.00	63,668.43	2,437.12	0.00	63,668.43	0.00
0	910.16	YOUTH SERVICES/SAFETY DEMO	0.00	16,273.34	15.53	0.00	16,273.34	0.00
0	910.17	COMMUNICATIONS-MARKETING	0.00	0.00	0.00	0.00	0.00	0.00
0	910.18	HEC GRANT - MISC CUST SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
0	912.0	DEMONSTRATING & SELLING EXP	0.00	0.00	0.00	0.00	0.00	0.00
0	913.0	ADVERTISING EXPENSES	0.00	60,881.50	6,212.19	0.00	60,881.50	0.00
0	913.01	COST-SHARE ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00
0	920.0	ADMINISTRAT. & GENERAL SALA	0.00	85,110.68	4,577.77	0.00	85,110.68	0.00
0	920.01	ACCTS PAY ADM & GEN LABOR	0.00	143,296.00	11,439.82	0.00	143,296.00	0.00
0	920.02	ACCTS REC OTHER INVOICING LA	0.00	0.00	0.00	0.00	0.00	0.00
0	920.03	BUDGETING PROCESS LABOR	0.00	21,738.79	3,275.20	0.00	21,738.79	0.00
0	920.04	MEETINGS LABOR	0.00	0.00	0.00	0.00	0.00	0.00

Period Ending: DEC 2023

Div	Account	Description	Balance Forward	YTD Trans	Current Month Balance Debit	Current Month Balance Credit	Year-To-Date Balance Debit	Year-To-Date Balance Credit
0	920.05	PAYROLL PROCESSING LABOR	0.00	11,411.24	1,251.64	0.00	11,411.24	0.00
0	920.07	MAIL PROCESSING LABOR-GEN.	0.00	39.46	0.00	0.00	39.46	0.00
0	920.08	MANAGEMENT/GENERAL STAFF L	0.00	872,046.04	74,367.60	0.00	872,046.04	0.00
0	920.1	SPECIAL PROJECTS - BUILDING	0.00	0.00	0.00	0.00	0.00	0.00
0	920.15	RECORDS MGMT LABOR-OTHER S	0.00	0.00	0.00	0.00	0.00	0.00
0	920.2	INTERNAL AUDITING LABOR	0.00	0.00	0.00	0.00	0.00	0.00
0	920.25	LABOR-MGMT INFORMATION SYS	0.00	37,253.80	0.00	0.00	37,253.80	0.00
0	920.3	LABOR-DATA PROC/COMPUTER O	0.00	364,151.46	31,603.21	0.00	364,151.46	0.00
0	920.4	STATISTICAL ANALYSIS LABOR	0.00	6,390.69	521.85	0.00	6,390.69	0.00
0	920.5	PERSONNEL SERVICES LABOR	0.00	154,445.97	9,174.04	0.00	154,445.97	0.00
0	920.51	COMMUNICATIONS-EMPLOYEE R	0.00	5,596.42	281.17	0.00	5,596.42	0.00
0	920.6	SECRETARIAL SUPPORT LABOR	0.00	0.00	0.00	0.00	0.00	0.00
0	920.7	LABOR-GEN ACCOUNTING ACTIVI	0.00	438,609.10	40,009.57	0.00	438,609.10	0.00
0	920.8	TRAINING (SPECIFIC TOPICS) LAB	0.00	14,804.43	2,607.74	0.00	14,804.43	0.00
0	920.81	SPECIAL PROJECT DIRECTOR LAB	0.00	0.00	0.00	0.00	0.00	0.00
0	920.9	ADMINISTRATIVE & GENERAL EX	0.00	0.00	0.00	0.00	0.00	0.00
0	921.0	OFFICE SUPPLIES AND EXPENSES	0.00	77,081.48	5,415.31	0.00	77,081.48	0.00
0	921.01	ACCTS PAY ADM & GEN NON-LAB	0.00	0.00	0.00	0.00	0.00	0.00
0	921.02	A/R OTHER INVOICING NON-LABO	0.00	0.00	0.00	0.00	0.00	0.00
0	921.03	BUDGETING PROCESS NON-LABO	0.00	0.00	0.00	0.00	0.00	0.00
0	921.04	MEETINGS NON-LABOR	0.00	0.00	0.00	0.00	0.00	0.00
0	921.05	PAYROLL PROCESSING NON-LAB	0.00	0.00	0.00	0.00	0.00	0.00
0	921.07	GEN MAIL PROCESSING NON-LAB	0.00	1,188.70	295.00	0.00	1,188.70	0.00
0	921.08	MGMT/GENERAL STAFF NON-LAB	0.00	88,450.34	3,958.45	0.00	88,450.34	0.00
0	921.09	TELEPHONE EXPENSES	0.00	159,129.44	10,878.83	0.00	159,129.44	0.00
0	921.1	COMPUTER EXPENSES	0.00	492,513.30	63,000.36	0.00	492,513.30	0.00
0	921.25	MANAGEMENT INFORMATION SY	0.00	0.00	0.00	0.00	0.00	0.00
0	921.3	NON-LABOR-DATA PROC/COMPU	0.00	0.00	0.00	0.00	0.00	0.00
0	921.4	STATISTICAL ANALYSIS NON-LAB	0.00	0.00	0.00	0.00	0.00	0.00
0	921.5	PERSONNEL SERVICES NON-LABO	0.00	44,806.02	2,185.78	0.00	44,806.02	0.00
0	921.6	E&O OFFICE SUPPLIES & EXP-HEA	0.00	27,052.28	2,168.72	0.00	27,052.28	0.00
0	921.62	E&O OFFICE SUPPLIES & EXP-MC	0.00	30,303.89	2,864.08	0.00	30,303.89	0.00
0	921.63	E&O OFFICE SUPPLIES & EXP-LAU	0.00	20,528.10	1,644.83	0.00	20,528.10	0.00
0	921.64	E&O OFFICE SUPPLIES & EXP-BEA	0.00	11,003.52	829.65	0.00	11,003.52	0.00
0	921.65	E&O OFFICE SUPPLIES & EXP-MA	0.00	7,653.15	637.77	0.00	7,653.15	0.00
0	921.66	E&O OFFICE SUPPLIES & EXP IRVI	0.00	3,618.43	282.34	0.00	3,618.43	0.00
0	921.7	GENERAL ACCOUNTING ACTIVITI	0.00	0.00	0.00	0.00	0.00	0.00
0	921.8	NON-LABOR-TRAINING SPECIFIC	0.00	0.00	0.00	0.00	0.00	0.00
0	923.0	OUTSIDE SERVICES EMPLOYED	0.00	65,338.81	2,542.15	0.00	65,338.81	0.00

Period Ending: DEC 2023

Div	Account	Description	Balance Forward	YTD Trans	Current Month Balance Debit	Current Month Balance Credit	Year-To-Date Balance Debit	Year-To-Date Balance Credit
0	923.9	OUTSIDE SERVICES EMPLOYED - J	0.00	0.00	0.00	0.00	0.00	0.00
0	925.0	INJURIES AND DAMAGES	0.00	14,143.67	0.00	3,872.04	14,143.67	0.00
0	926.0	EMPLOYEE PENSIONS AND BENEF	0.00	0.00	0.00	0.00	0.00	0.00
0	926.01	BENEFITS - EMPLOYEE	0.00	102,640.87	5,893.10	0.00	102,640.87	0.00
0	926.02	WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00
0	926.03	HOLIDAYS (INCL BIRTHDAY,FLTG	0.00	0.00	0.00	0.00	0.00	0.00
0	926.04	FLEXIBLE SPENDING ACCOUNT-E	0.00	0.00	0.00	0.00	0.00	0.00
0	928.0	REGULATORY COMMISSION EXPE	0.00	42,215.96	4,104.56	0.00	42,215.96	0.00
0	929.0	DUPLICATE CHARGES - CREDIT	0.00	-65,357.06	0.00	5,288.19	0.00	65,357.06
0	930.0	FEMA ADMIN-DEBRIS REMOVAL	0.00	0.00	0.00	0.00	0.00	0.00
0	930.01	COVID-19	0.00	-42,403.16	0.00	0.00	0.00	42,403.16
0	930.02	FEMA ADMIN	0.00	461.00	0.00	126.13	461.00	0.00
0	930.2	INSTITUT ADVERT-PUBLIC RELAT	0.00	0.00	0.00	0.00	0.00	0.00
0	930.21	DIRECTOR FEES/EXP-MISC GEN E	0.00	214,161.18	16,776.60	0.00	214,161.18	0.00
0	930.22	DUES PAID ASSOC CO-MISC GEN E	0.00	152,481.36	0.00	34,850.00	152,481.36	0.00
0	930.23	ANNUAL MTG & KY LIVING-MISC	0.00	17,983.39	0.00	0.00	17,983.39	0.00
0	930.24	MISC GEN EXP - CAPITAL CREDIT	0.00	32,704.36	2,421.24	0.00	32,704.36	0.00
0	930.25	MEMBER PUBLICATIONS-MISC EX	0.00	80,100.16	6,584.49	0.00	80,100.16	0.00
0	930.26	EMPLOYEE PUBLICATIONS-MISC	0.00	0.00	0.00	0.00	0.00	0.00
0	930.27	BUILDING & GROUNDS-FARM	0.00	3,912.53	121.11	0.00	3,912.53	0.00
0	930.28	BOARD APPROVED CONTINGENC	0.00	0.00	0.00	0.00	0.00	0.00
0	930.29	MISC. GENERAL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
0	931.0	RENTS	0.00	29,520.00	2,460.00	0.00	29,520.00	0.00
0	932.0	MAINTENANCE OF GENERAL PLA	0.00	0.00	0.00	0.00	0.00	0.00
0	935.0	MAINTENANCE OF GENERAL PLA	0.00	463,847.59	49,772.88	0.00	463,847.59	0.00
0	935.01	MAJOR PROJECTS-BLDG MAINTE	0.00	0.00	0.00	0.00	0.00	0.00
0	935.02	MCKEE BUILDING MAINTENANCE	0.00	103,257.34	5,982.57	0.00	103,257.34	0.00
0	935.03	LONDON BUILDING MAINTENANC	0.00	109,622.76	6,168.72	0.00	109,622.76	0.00
0	935.04	BEATTYVILLE BUILDING MAINTE	0.00	105,000.82	13,074.18	0.00	105,000.82	0.00
0	935.05	CLAY CO OFFICE MAINTENANCE	0.00	24,735.69	1,839.91	0.00	24,735.69	0.00
0	936.0	Missing Description	0.00	0.00	0.00	0.00	0.00	0.00
0	998.0	998 Clearing	0.00	0.00	0.00	0.00	0.00	0.00
0	998.1	Profit/Loss Clearing Operating	0.00	-1,600,254.43	0.00	1,600,254.43	0.00	1,600,254.43
0	998.2	Profit/Loss Clearing Non Operati	0.00	982,244.42	982,244.42	0.00	982,244.42	0.00
0	999.0	999 Clearing	0.00	0.00	0.00	0.00	0.00	0.00

General Ledger
Summary Trial Balance

Balance Forward:	0.00
YTD Transactions:	0.00
Current Month Debit Balance:	68,735,299.79
Current Month Credit Balance:	68,735,299.79
Current Month Balance:	0.00
Current Year Debit Balance:	594,713,343.32
Current Year Credit Balance:	594,713,343.32
Current Year Balance:	0.00
Current Year Profit/Loss:	618,010.01

General Ledger
Summary Trial Balance

PARAMETERS ENTERED:

Division:	All
Account:	All
Account Type:	All
Status:	All
Sort By:	Acct/Div
Primary Accounts Only:	No
Period:	DEC 2023
Format:	Summary
Accounts With Zero YTD Balance:	Yes

Jackson Energy Cooperative Corporation
Case No. 2024-00324
Alternative Rate Adjustment for Electric Cooperatives
Filing Requirements / Exhibit List

Exhibit 27

807 KAR 5:078 Sec. 3(26)
Sponsoring Witness: Carol Wright

Description of Filing Requirement:

A schedule showing employee health, dental, vision, and life insurance premium contributions by coverage type, including the cost split of each identified premium between the employee and the cooperative.

Response:

Please see attached excel spreadsheet uploaded separately in the electronic filing system.

ATTACHMENTS ARE EXCEL SPREADSHEETS AND UPLOADED SEPARATELY

Jackson Energy Cooperative Corporation
Case No. 2024-00324
Alternative Rate Adjustment for Electric Cooperatives
Filing Requirements / Exhibit List

Exhibit 28

807 KAR 5:078 Sec. 3(27)
Sponsoring Witness: John Wolfram

Description of Filing Requirement:

A detailed income statement and balance sheet reflecting the impact of all proposed adjustments.

Response:

Please see the testimony of John Wolfram provided at Exhibit 4 and, in particular, exhibit JW-2 at pages 3 and 4 thereof.

Jackson Energy Cooperative Corporation
Case No. 2024-00324
Alternative Rate Adjustment for Electric Cooperatives
Filing Requirements / Exhibit List

Exhibit 29

807 KAR 5:078 Sec. 3(28)
Sponsoring Witness: John Wolfram

Description of Filing Requirement:

The number of customers to be added to the test period end level of customers and the related revenue requirements impact for all pro forma adjustments with complete details and supporting work papers.

Response:

Please see the testimony of John Wolfram provided at Exhibit 4 and, in particular, Exhibit JW-2 (Reference Schedule 1.09) thereof.

Jackson Energy Cooperative Corporation
Case No. 2024-00324
Alternative Rate Adjustment for Electric Cooperatives
Filing Requirements / Exhibit List

Exhibit 30

807 KAR 5:078 Sec. 3(1)
Sponsoring Witness: Carol Wright

Description of Filing Requirement:

A narrative statement discussing any changes materially affecting the cooperative's rates or service that have occurred since the effective date of its last base rate adjustment and stating the reasons for the proposed adjustment.

Response:

Jackson Energy's Board of Directors, in conjunction with its management, have determined that an alternative rate adjustment is necessary to account for cumulative inflationary pressures since its last full rate case in 2013, improve its overall financial condition, and satisfy current and future loan covenants.

Although Jackson Energy's request could have been greater, to reduce the burden to our members, Jackson Energy decided to file under the alternative rate adjustment for electric cooperatives – and believes the additional revenue will be sufficient to manage operations.

Since Jackson Energy's last general rate increase went into effect in 2013, the cost of doing business and providing safe and reliable electric service has increased due to inflationary pressures. In recent years, operating costs have increased substantially for all essentials needed to provide electricity to our members; from meters to bucket trucks. For example, the cost of our residential meters has increased 221% since 2013 and 25 KVA transformers has increased 65 – 97%.

Jackson Energy has been able to offset many of these costs through changes such as reducing its workforce by 19 full-time equivalents since Jackson Energy's last rate case, refinancing $26,613,944 of RUS debt to save $6,705,731 in interest expense, restructuring the employee benefits package, revising its annual meeting format, and reducing subscriptions to member newsletter, however, variability of weather impacting residential usage and significantly increased expenses have resulted in financial metrics that are below what is necessary in most recent years. Moreover, Jackson Energy's existing rates do not align with its cost of providing service, which makes its margins more susceptible to volatility. Without an adjustment of its rates, Jackson Energy's insufficient rate structure will continue and thus put at risk not only the cooperative's contractual relationships with its lenders, but also the safe and reliable service the members deserve and expect.

Jackson Energy Cooperative Corporation
Case No. 2024-00324
Alternative Rate Adjustment for Electric Cooperatives
Filing Requirements/Exhibit List

Exhibit 31

807 KAR 5:078 Sec. 3(2)
Sponsoring Witness: Carol Wright

Description of Filing Requirement:

If five (5) or more years have elapsed since the cooperative's most recent general rate adjustment, a detailed explanation of why the cooperative did not seek a general rate adjustment in that period.

Response:

Jackson Energy has always been cognizant of the burden that an increase in rates can have on its Members. For more than ten years, Jackson Energy has been able to adapt and overcome various challenges to ensure that it meets the financial obligations required by its lenders (See Exhibit 13 of this Application).

These challenges have included, but have not been limited to, increases in material costs, labor costs, and costs for insurance, property taxes, and contract services. Jackson Energy has also experienced an increase in the severity and frequency of severe weather events.

Jackson Energy has worked hard to mitigate each of these financial challenges in order to continue to provide safe, reliable service to our Members at the lowest cost possible (See Exhibit 30 of this Application).

In 2023, Jackson Energy's area experienced abnormally mild winter weather, the windiest month on record in March of 2023, as well as several other severe weather events that required multi-day restorations. Combined with the increase in costs over the last several years, Jackson Energy was unable to meet its financial obligations.

Jackson Energy's Board of Directors approved the completion of a cost-of-service study in early 2024 in order to prepare for a possible rate case in late 2024 if financial conditions did not improve. With another mild winter and severe weather events in May, July, and September of 2024, Jackson Energy has been left with no choice but to request a rate adjustment in order to maintain a strong financial standing with its lenders and continue to provide safe, reliable electricity to its Members.